



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING

AGENDA

Wednesday, December 11, 2019 – 3:00 p.m.

Champaign City Council Chambers
102 North Neil Street, Champaign

Board of Trustees:

Dick Barnes	Matthew Cho
Linda Bauer	Phil Fiscella
Bradley Diel – Chair	Bruce Hannon
Margaret Chaplan – Vice Chair	

Advisory Board:

Lowa Mwilambwe/Marty Paulins
Jacob Rajlich

	Pages
1. Call to Order	
2. Roll Call	
3. Approval of Agenda	
4. Public Hearing on General Tax Levy Ordinance for 2019	
5. Audience Participation	
6. Approval of Minutes	
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CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING AGENDA

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11. Next Meeting

- A. Regular Board of Trustees Meeting – Wednesday, January 29, 2020 – 3:00 p.m. at Champaign City Council Chambers – 102 North Neil Street, Champaign

12. Adjournment



Champaign-Urbana Mass Transit District (MTD) Board of Trustees Meeting

MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Wednesday, October 30, 2019
TIME: 3:00 p.m.
PLACE: Champaign City Council Chambers
102 North Neil Street, Champaign, IL

The video of this meeting can be found at:

<https://www.youtube.com/CUMTD>

Trustees:

Present	Absent
Dick Barnes	
Linda Bauer	
Margaret Chaplan (Vice-Chair)	
Matthew Cho	
Bradley Diel (Chair)	
Phil Fiscella	
Bruce Hannon	

Advisory Board:

Present	Absent
Marty Paulins	
Jacob Rajlich	

MTD Staff:

Karl Gnadt (Managing Director), Amy Snyder (Chief of Staff), Korbin Figg (Chief Operating Officer), Jane Sullivan (Grants & Governmental Affairs Director), Eric Broga (Maintenance Director), Michelle Wright (Finance Director), Kirk Kirkland (Facilities Director), Mitch Spicer (Safety & Training Director), Drew Bargmann (Customer Service Director), Jay Rank (Planning Manager), Fred Stavins (Counsel), Beth Brunk (Clerk)

Others Present:

MINUTES

1. Call to Order

Chair Diel called the meeting to order at 3:00 p.m.

2. Roll Call

A verbal roll call was taken, and a quorum was declared present.

3. Approval of Agenda

MOTION by Mr. Hannon to approve the agenda as distributed; seconded by Ms. Chaplan. Upon vote, the **MOTION CARRIED** unanimously.

4. Audience Participation

Jvon Howard from 712 W. California Avenue in Urbana discussed the limitations on transfers and security at Illinois Terminal.

Mr. Cho entered the meeting.

5. Approval of Minutes

A. Regular Board Meeting – September 25, 2019

MOTION by Ms. Chaplan to approve the minutes of the September 25, 2019 MTD Board meeting as distributed; seconded by Mr. Barnes. Upon vote, the **MOTION CARRIED** unanimously.

6. Communications

Mr. Diel introduced Phil Fiscella as our newly appointed Trustee. He will be completing Dr. Faron's term ending in December 2021.

Ashlee McLaughlin, Planning Manager of the Champaign Urbana Urbanized Area Transportation Study (CUUATS) presented an overview of the scope and goals of the Long-Range Transportation Plan (LRTP). The link to the LRTP website is www.ccrpc.org/lrtp2045.

7. Reports

A. Managing Director

Ridership decreased 4.4% from last September due to MCORE impacts on Wright Street. The reroutes were two and three blocks away from the normal routes in the heart of campus. The Hydrogen Fuel Cell Maintenance Facility Modification project will be re-bid as only one bid was received due to communication problems with the contractors getting quotes from subcontractors.

8. Action Item

A. Resolution 2019-2 – Determining the Amount of Money Necessary to be Raised by the Tax Levy

Mr. Gnadt noted that the proposed amount of money to be raised by the tax levy is a 19.91% increase from last year. With this amount, the District will be able to capture newly assessed value from properties coming on the tax rolls including the hospital properties if they become non-tax exempt.

MOTION by Ms. Bauer to adopt Resolution No. 2019-2 determining the amount of money necessary to be raised by the tax levy for revenue year 2019 payable 2020; seconded by Mr. Hannon.

Roll Call:

Aye (6) – Barnes, Bauer, Chaplan, Cho, Diel, Hannon

Nay (1) – Fiscella

The **MOTION CARRIED**.

9. Next Meeting

A. MTD Next Project Public Workshop – Wednesday, November 13, 2019 – 6:00 p.m. – 8:00 p.m. at Illinois Terminal, 4th Floor – 45 East University Avenue, Champaign

B. Public Hearing for Tax Levy and Regular Board of Trustees Meeting – Wednesday, December 11, 2019 – 3:00 p.m. at Champaign City Council Chambers – 102 North Neil Street, Champaign

10. Adjournment

MOTION by Ms. Chaplan to adjourn the meeting; seconded by Mr. Hannon. Upon vote, the **MOTION CARRIED** unanimously.

Mr. Diel adjourned the meeting at 3:46 p.m.

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Submitted by:

Clerk

Approved:

Board of Trustees Chair

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

Urbana, Illinois

**Financial Statements
and Supplementary Information**

For the Years Ended

June 30, 2019 and 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Champaign-Urbana Mass Transit District
Urbana, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Champaign-Urbana Mass Transit District (the District) as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2019 and 2018, and the changes in its financial position and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in the Net Pension Liability and Related Ratios - IMRF, Schedule of Employer Contributions - IMRF, Notes to the Required Supplementary Information - IMRF, and Schedule of Changes in the Total OPEB Liability and Related Ratios - Other Post-Employment Benefits, listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule 1 is presented for purposes of additional analysis. The accompanying Schedules 2 through 8 are presented for the purpose of additional analysis as required by the Illinois Department of Transportation. Accompanying Schedules 9 through 11, including the Schedule of Expenditures of Federal Awards, are presented for purposes of additional analysis as required by

Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The information included in Schedules 1 through 11 is not a required part of the basic financial statements.

The schedules are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information including the information in the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Champaign, Illinois
November 25, 2019

**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019 and 2018**

Management's Discussion and Analysis (MD&A) is an introduction to the basic financial statements and supplementary information of the District. MD&A should be read in conjunction with the basic financial statements, notes to financial statements, and supplementary information. MD&A provides management's perspective on the performance of the District in the current year and its financial condition at year-end.

The District manages the Champaign County Area Rural Transit System (C-CARTS) under an intergovernmental agreement with Champaign County at a net zero cost to the District. This report consolidates the financial activities of the District and C-CARTS. Discussion of C-CARTS operating activities are excluded from the District's MD&A.

Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mr. Karl Gnadt, Managing Director, Champaign-Urbana Mass Transit District, 1101 East University Avenue, Urbana, Illinois 61802-2009.

Business Overview

The District employs approximately 360 employees and provides several mobility services including fixed-route buses, direct van service, ADA Paratransit service, a Half-Fare Cab program and a Safe Rides program. Fixed routes are those that operate on a set timetable serving specific destinations throughout Champaign, Urbana, Savoy, and the University of Illinois Campus, and are served by 30-foot, 40-foot and 60-foot buses equipped with adjustable wheelchair ramps to aid boarding. ADA Paratransit service is a curb-to-curb transportation service available to persons with disabilities who are unable to use fixed-route services. The Half-Fare Cab Program offers discounted cab rides taken within the MTD boundaries to seniors 65 and older and to riders with disabilities. SafeRides is a program that provides safe nighttime transportation to individuals who are generally traveling alone, when no other means of safe transportation are available within designated SafeRides boundaries.

Similar to the District, C-CARTS provides two types of transportation service, demand response and fixed route. Demand response provides safe, convenient, and reliable curb-to-curb transportation service to the general public in Champaign County within rural areas or between rural and urbanized areas, that lie outside of the Champaign-Urbana Mass Transit District, and fixed route provides services within the Village of Rantoul. C-CARTS expenses are 100% funded by state and federal operating grants, subsidies from the entities receiving the service, and fare collections resulting in a net zero cost to the District.

The District focuses on improving mobility in the region, with a particular emphasis on public transit service. Partnering with city and county planners, state and federal agencies, school districts, the University of Illinois and other organizations, MTD serves as a general advocate and participates actively to promote regional mobility improvements and to support land use and developmental patterns for all modes of travel.

Fiscal Year 2019 Highlights

The District's financial condition remained stable and strong, with State of Illinois Operating Assistance funding supporting 65% of all eligible operating expenses. Fiscal year 2019 closed with annual passenger ridership totaling 11,629,163 riders, a .9% increase over fiscal 2018. Ridership increased for the first half of the fiscal year due to more University of Illinois (U of I) student riders with the end of the ongoing Multi-Corridor Construction Project (MCORE) construction on Green Street in front of the U of I Illini Union. The economic and environmental factors of higher gas prices and higher precipitation in these months also encouraged ridership. However, the ridership gains were offset by declines in the last half of the fiscal year when MCORE construction began on the U of I campus on Wright Street in March. The long-term goals of MCORE upon completion in 2020 or 2021 are improvements in service, safety, and ridership.

In the first quarter of the fiscal year, the District approved the purchase of two (2) 40-foot hybrid diesel replacement buses. In the second quarter, the District contracted with planning consultant, Nelson/Nygaard, for a comprehensive route analysis. In response to a polar vortex causing subzero temperatures on January 30th, 2019, the District provided no fare, life-saving rides as a service to the community. The demand response mobile device application (app) was launched in March for SafeRides. The District successfully completed recertification for International Organization for Standardization (ISO) 9001:2015 (Quality) and ISO 14001:2015 (Environmental) in May, demonstrating the District's commitment to increase customer satisfaction and decrease environmental impacts. The first step to implement hydrogen fuel cell technology was accomplished in the fourth quarter of the fiscal year with the approval to purchase two (2) 60-foot articulated hydrogen fuel cell buses for the District which will be the first commercial deployment of articulated fuel cell buses in the United States.

Progress on adopting hydrogen fuel cell technology will continue in the future with plans to construct an on-site hydrogen fueling station and modify the current maintenance facility to accommodate hydrogen vehicles. Plans also continue for the future expansion of the District's downtown transportation hub, Illinois Terminal, as part of a larger commercial development project known as The Yards.

Fiscal Year 2018 Highlights

The District's financial condition remained stable and strong, with State of Illinois Operating Assistance funding supporting 65% of all eligible operating expenses.

Fiscal year 2018 closed with annual passenger ridership totaling 11,528,385 riders, a 4.7% decrease over fiscal 2017. The District primarily attributes this drop to the multi-corridor construction project (MCORE) and an increase in on-campus student housing. The District believes the drop is also attributable to the introduction of designated stops system-wide in August. The long-term goals of MCORE upon completion in 2020 or 2021 are improvements in service, safety, and ridership.

During the third quarter, the District began issuing renewable passes for veterans allowing unlimited bus rides for three years, and during the last quarter, the District launched the Token Transit mobile ticketing app, which allows riders to buy and validate fares using their smartphones.

Future major projects for the District include expansion of the District's downtown transportation hub, Illinois Terminal, along with the acquisition of New Flyer 60 foot zero-emission fuel cell electric buses with supporting hydrogen infrastructure. The "hydrogen" project will be the first commercial deployment of articulated fuel cell buses in the United States. The District will produce hydrogen on site partially from renewable sources. Lastly, the District is in the final stages of implementing a merged system called MTD2071 to facilitate compliance with the International Organization for Standardization (ISO) for ISO 9001 Quality Management System and ISO 14001 Environmental Management System with the goal of systematically improving customer satisfaction and reducing environmental impacts.

Using This Annual Report

The basic financial statements are the statement of net position, statement of revenues, expenses, and changes in net position, and the statement of cash flows. These financial statements were prepared using the full accrual accounting method similar to businesses in the private sector.

The statement of net position presents the financial position of the District on a full accrual historical cost basis. The statement of net position provides information on all the assets and liabilities of the District, with the difference between the two being the District's net position. Increases or decreases in net position are one indicator of whether the District's financial position is improving or deteriorating.

The statement of revenues, expenses, and changes in net position provides the performance of the District over its fiscal year, which is the twelve-month period ended June 30. This statement presents the detail of how the net position presented on the statement of net position changed over the fiscal year. All activities that increase or decrease net position are reflected on this statement when they occur rather than when the related cash flow occurs.

The cash flow statement presents the increase or decrease in cash and cash equivalents during the fiscal year resulting from the operating, financing and investing activities of the District. This statement simply presents the increases and decreases in cash and cash equivalents without regard to related revenues/receivables and expenses/liabilities.

The notes to financial statements provide further information on the items reported in the basic financial statements. This information is essential for the reader of this report to acquire a full understanding of the amounts in the financial statements and other commitments and events not reflected in the financial statements. The supplementary information also provides further detail on operating expenses and the state operating grant of the District.

The District as a Whole

The District's net position increased slightly from the prior year, increasing from \$84.9 million to \$85.8 million. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District.

Table 1
Net Position
(In Millions)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 42.0	\$ 40.6	\$ 43.0
Capital assets	65.1	67.2	69.0
Deferred outflows of resources	<u>10.2</u>	<u>3.4</u>	<u>7.6</u>
Total assets and deferred outflows	<u>117.3</u>	<u>111.2</u>	<u>119.6</u>
Current and other liabilities	7.2	9.3	18.7
Long-term liabilities	21.5	9.7	16.3
Deferred inflows of resources	<u>2.8</u>	<u>7.3</u>	<u>1.7</u>
Total liabilities and deferred inflows	<u>31.5</u>	<u>26.3</u>	<u>36.7</u>

Net position			
Net investment in capital assets	65.1	64.1	57.5
Restricted by enabling legislation	-	.7	-
Unrestricted	<u>20.7</u>	<u>20.1</u>	<u>25.4</u>
Total net position	<u><u>\$ 85.8</u></u>	<u><u>\$ 84.9</u></u>	<u><u>\$ 82.9</u></u>

Fiscal Year 2019

The District's net position increased by 1.0% (\$85.8 million compared to \$84.9 million for fiscal 2018). Total assets and deferred outflows increased by \$6.1 million. Current and other assets increased by \$1.4 million and capital assets decreased by \$2.1 million. Deferred outflows of resources related to the pension liability increased \$6.8 million this year.

Current liabilities decreased by \$2.1 million and long-term liabilities increased \$11.8 million.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements, increased by \$.6 million.

Fiscal Year 2018

The District's net position increased by 2% (\$84.9 million compared to \$82.9 million for fiscal 2017). Total assets and deferred outflows decreased by \$8.4 million. Current and other assets decreased by \$2.4 million and capital assets decreased by \$1.8 million. Deferred outflows of resources related to the pension liability decreased \$4.2 million this year.

Current liabilities decreased by \$9.4 million and long-term liabilities decreased \$6.6 million.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements, decreased by \$5.3 million.

Table 2
Changes in Net Position
(In Millions)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Operating revenues			
Revenues from transportation services	\$ 7.4	\$ 7.8	\$ 7.9
C-CARTS	.2	.2	.1
Other operating revenues	<u>0.9</u>	<u>1.1</u>	<u>1.0</u>
Total operating revenues	<u>8.5</u>	<u>9.1</u>	<u>9.0</u>
Operating expenses			
Operations	23.0	22.7	22.0
Maintenance	7.1	7.0	6.0
General administration and Illinois Terminal	7.5	6.6	6.1
C-CARTS	0.7	0.7	0.6
Depreciation	<u>6.9</u>	<u>6.6</u>	<u>5.8</u>
Total operating expenses	<u>45.2</u>	<u>43.6</u>	<u>40.5</u>
Operating loss	<u>(36.7)</u>	<u>(34.5)</u>	<u>(31.5)</u>
Non-Operating Revenues			
Taxes	9.0	8.7	8.2
Assistance Grants - CUMTD	25.6	26.3	30.3
Assistance Grants – C-CARTS	.5	.5	.5
Other Non-Operating Revenues	<u>0.3</u>	<u>(0.0)</u>	<u>0.1</u>
Total non-operating revenues	<u>35.4</u>	<u>35.5</u>	<u>39.1</u>
Income (loss) before capital contributions	(1.3)	1.0	7.6
Capital contributions			
Capital grants	<u>2.2</u>	<u>1.0</u>	<u>9.3</u>
Change in net position	0.9	2.0	16.9
Net position, beginning of year	<u>84.9</u>	<u>82.9</u>	<u>67.5</u>
Net position, end of year	<u>\$ 85.8</u>	<u>\$ 84.9</u>	84.4
Cumulative effect of GASB Statement 75 Adoption			<u>(1.5)</u>
Net position, end of year, FY17 restated			<u>\$ 82.9</u>

Fiscal Year 2019

The District's operating revenue decreased 6.6% (\$.6 million) while operating expenses minus depreciation and C-CARTS operating expenses increased by 3.8% (\$1.3 million).

The increase in operating expenses minus depreciation and C-CARTS operating expenses was primarily due to:

- A \$.5 million increase in wages.
- A \$.9 million decrease in fringe benefits.
- A \$1.0 million increase in professional services, primarily due to MCORE.

Fiscal Year 2018

The District's operating revenue remained nearly constant while operating expenses minus depreciation and C-CARTS operating expenses increased by 6.5% (\$2.2 million).

The increase in operating expenses minus depreciation and C-CARTS operating expenses was primarily due to:

- A \$1.2 million increase in wages and fringe benefits.
- A \$.6 million increase in material and supply expenses, primarily due to rolling stock maintenance expenses and increased cost of fuel.
- A \$.4 million increase in outsourced service expenses.

Budgetary Highlights

Fiscal Year 2019

The Board of Trustees approved the District's budget for fiscal year 2019 on June 27, 2018. The budget included operating expenses of \$54.6 million, excluding depreciation and C-CARTS operating expenses, and included \$14.6 million of debt service.

- Actual operating revenue was \$8.3 million, \$.1 million more than budgeted for fiscal year 2019.
- Actual debt service was \$1.9 million, \$12.7 million under budget for fiscal year 2019.
- Actual operating expenses, less depreciation and C-CARTS operating expenses, of \$37.6 million were \$2.4 million under budget primarily due to the following:
 - Labor and fringe benefit expenses were \$2.4 million under budget.
 - Services and material and supplies were \$.09 million under budget.

Fiscal Year 2018

The Board of Trustees approved the District's budget for fiscal year 2018 on June 28, 2017. The budget included operating expenses of \$43.7 million as amended on September 27, 2017, excluding depreciation and C-CARTS operating expenses, and included \$5.3 million of debt service.

- Actual operating revenue was \$8.9 million, \$1.2 million more than budgeted for fiscal year 2018.
- Actual debt service was \$4.2 million, \$1.1 million under budget for fiscal year 2018.

- Actual operating expenses, less depreciation and C-CARTS operating expenses, of \$36.3 million were \$2.1 million under budget primarily due to the following:
 - Labor and fringe benefit expenses were \$.6 million under budget.
 - Supply expenses were \$1.6 million under budget.

Capital Asset Administration

At the end of fiscal year 2019, the District had \$65.1 million invested in a broad range of capital assets for a decrease of \$2.1 million over fiscal year 2018.

Fiscal Year 2019 Major Additions Included

Procurement of 5 Hybrid Buses – 40 ft	<u>\$ 3,086,223</u>
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The District's fiscal year 2019 capital budget called for \$1.8 million in local dollars plus \$14.6 million of State of Illinois debt service funds. The fiscal year 2019 budget for locally funded capital projects includes:

Architectural & Engineering	\$ 500,000
Passenger Shelters, Bus Stops, and Associated Work	300,000
Miscellaneous Facility Improvements	200,000
MCORE Multimodal Corridor	<u>800,000</u>
 Total	 <u>\$ 1,800,000</u>

More detailed information about the District's capital assets is presented in Notes 2 and 6 to the financial statements.

At the end of fiscal year 2018, the District had \$67.2 million invested in a broad range of capital assets for a decrease of \$1.8 million over fiscal year 2017.

Fiscal Year 2018 Major Additions Included

1207 E. University – Commercial Driver's License (CDL) Training Center	\$ 2,514,564
Procurement of 4 Hybrid Buses – 40 ft	<u>2,419,842</u>

Total	<u>\$ 4,934,406</u>
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The District's fiscal year 2018 capital budget called for \$4.5 million in local dollars plus \$5.3 million of State of Illinois debt service funds. The fiscal year 2018 budget for locally funded capital projects includes:

Architectural & Engineering	\$ 500,000
Passenger Shelters	300,000
Land Purchases	450,000
Miscellaneous Facility Improvements	200,000
MCORE Multimodal Corridor	<u>3,000,000</u>
 Total	 <u>\$ 4,450,000</u>

More detailed information about the District's capital assets is presented in Notes 2 and 6 to the financial statements.

Long-term Debt Activity

Fiscal Year 2019 and 2018

The District has three long-term debt obligations: an early retirement plan liability, a pension liability, and other postemployment benefits (OPEB) liability.

The early retirement plan liability decreased \$.1 million during fiscal year 2019 as compared to a \$.1 million increase during fiscal year 2018. Future changes in the liability accrual for the early retirement plan cannot be predicted, as participation is at the discretion of eligible employees. More detailed information about the District's early retirement plan liability is presented in Note 8 to the financial statements.

The pension liability increased \$11.9 million during fiscal year 2019, compared to a \$6.7 million decrease during fiscal year 2018. Net pension liability recognition began in fiscal year 2015 due to the implementation of GASB 68. No pension liabilities had been recorded in prior fiscal years. More detailed information about the District's pension liability is presented in Note 11 to the financial statements.

The other postemployment benefits (OPEB) liability increased \$.1 million during fiscal year 2019 and increased \$.01 million during fiscal year 2018. GASB Statement 75 was adopted effective 7/1/17 and a cumulative OPEB liability of \$1.5 million was recorded as of that date. No OPEB liabilities had been recorded prior to fiscal year 2018 under the previous accounting standard. More detailed information about the District's OPEB liability is presented in Note 12.

It is unclear whether the District will take on additional long-term debt in the coming years for the acquisition of property, construction and equipment.

Economic Factors and Next Year's Budget

- The District's total appropriations budget for fiscal year 2020 is \$70.9 million. This consists of \$67.6 million in projected operating expenses, including \$25.1 million in debt service, excluding depreciation, and excluding \$3.3 million in projected capital expenditures.
- The State of Illinois Operating Assistance budget for fiscal year 2020 has been approved. The contract was fully executed on June 20, 2019 for eligible operating expense reimbursement up to \$45.2 million, including \$25.1 million of debt service.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Net Position
June 30, 2019 and 2018

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	2019	2018
Current Assets		
Cash and Cash Equivalents	\$ 3,023,483	\$ 3,970,652
Receivables		
Property Tax, Net of Allowance of \$73,656 and \$16,576, Respectively	6,740,823	3,934,113
State Operating Assistance Grant - CUMTD, Net of Grant Payables	7,462,861	6,598,652
Other	581,004	849,431
Inventories	1,542,868	1,244,178
Prepaid Expenses	1,338,490	1,347,742
Total Current Assets	<u>20,689,529</u>	<u>17,944,768</u>
Capital Assets		
Land and Construction in Progress, Not Being Depreciated	3,636,166	3,439,736
Other Property and Equipment, Net of Depreciation	61,489,560	63,740,743
Total Capital Assets	<u>65,125,726</u>	<u>67,180,479</u>
Other Assets		
Capital Reserves:		
Cash and Cash Equivalents	15,657,281	17,232,565
Investments	5,655,481	5,446,807
Total Other Assets	<u>21,312,762</u>	<u>22,679,372</u>
 Total Assets	 <u>107,128,017</u>	 <u>107,804,619</u>
Deferred Outflows of Resources		
Deferred Amount Related to Net Pension Liability	10,091,039	3,409,396
Deferred Amount Related to OPEB Liability	39,627	-
Total Deferred Outflows of Resources	<u>10,130,666</u>	<u>3,409,396</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 117,258,683</u>	 <u>\$ 111,214,015</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Current Liabilities		
Accounts Payable	\$ 2,124,066	\$ 981,701
Accrued Expenses	3,310,400	3,424,596
Unredeemed Yearly Passes and Tokens	78,317	90,176
Accrued Interest	5,601	6,922
Workers' Compensation Liability	72,678	124,678
Obligations Under Incentive and Early Retirement Plans	173,317	125,538
Notes Payable	-	3,086,695
Other Current Liabilities	1,406,151	1,487,073
Total Current Liabilities	<u>7,170,530</u>	<u>9,327,379</u>
Long-Term Liabilities		
Net Pension Liability	19,459,759	7,604,149
OPEB Liability	1,640,865	1,563,090
Obligations Under Incentive and Early Retirement Plans, Net of Current	439,342	548,272
Total Long-Term Liabilities	<u>21,539,966</u>	<u>9,715,511</u>
 Total Liabilities	 <u>28,710,496</u>	 <u>19,042,890</u>
Deferred Inflows of Resources		
Deferred Amount Related to Net Pension Liability	2,755,828	7,247,280
Deferred Amount Related to OPEB Liability	22,917	25,148
Total Deferred Inflows of Resources	<u>2,778,745</u>	<u>7,272,428</u>
Net Position		
Net Investment in Capital Assets	65,125,726	64,093,784
Restricted by Enabling Legislation for Pension Expenditures	-	695,706
Unrestricted	20,643,716	20,109,207
Total Net Position	<u>85,769,442</u>	<u>84,898,697</u>
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 <u>\$ 117,258,683</u>	 <u>\$ 111,214,015</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30, 2019 and 2018

	2019	2018
Operating Revenues		
Yearly Passes	\$ 5,686,191	\$ 6,261,547
Student Fares and School Bus Service	706,354	576,809
Full Adult Fares	626,315	614,766
Rental of Equipment and Buildings	492,047	695,956
ADA Services	358,000	293,348
Advertising	230,070	303,210
C-CARTS	178,378	170,713
Half-Fare Cab	72,427	77,571
Miscellaneous	129,551	87,564
Total Operating Revenues	<u>8,479,333</u>	<u>9,081,484</u>
Operating Expenses		
Operations	22,979,464	22,668,185
Maintenance	7,095,679	7,019,076
General Administration	6,482,237	5,357,302
Illinois Terminal	1,046,709	1,193,026
C-CARTS	666,640	685,556
Depreciation	6,894,467	6,630,659
Total Operating Expenses	<u>45,165,196</u>	<u>43,553,804</u>
Operating Income (Loss)	<u>(36,685,863)</u>	<u>(34,472,320)</u>
Non-Operating Revenues (Expenses)		
Property Taxes	8,824,664	8,479,049
State Replacement Taxes	210,422	215,547
Government Grants and Assistance		
State Operating Assistance - CUMTD	25,607,142	26,336,601
State Operating Assistance - C-CARTS	362,359	380,999
Federal Operating Assistance - C-CARTS	153,871	153,871
Gain (Loss) on Disposal of Property and Equipment	(25,754)	42,884
Interest Expense	(80,266)	(160,541)
Investment Income	350,238	91,258
Total Non-Operating Revenues (Expenses)	<u>35,402,676</u>	<u>35,539,668</u>
Net Income (Loss) Before Capital Contributions	(1,283,187)	1,067,348
Capital Contributions		
Capital Grants	<u>2,153,932</u>	<u>977,638</u>
Change in Net Position	870,745	2,044,986
Net Position, Beginning of Year	<u>84,898,697</u>	<u>82,853,711</u>
Net Position, End of Year	<u><u>\$ 85,769,442</u></u>	<u><u>\$ 84,898,697</u></u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2019 and 2018

	2019	2018
Cash Flows From Operating Activities		
Receipts from Customers	\$ 8,736,818	\$ 8,828,192
Payments to Vendors	(17,689,382)	(16,276,698)
Payments to Employees	(18,945,266)	(18,012,261)
Net Cash Provided by (Used in) Operating Activities	<u>(27,897,830)</u>	<u>(25,460,767)</u>
Cash Flows From Non-Capital and Related Financing Activities		
State Operating Assistance Grants Proceeds Received	25,105,292	22,643,065
Federal Operating Assistance Grant Proceeds Received	153,871	153,871
Tax Proceeds Received	6,228,376	8,392,757
Advances on Notes Payable for Non-Capital Purposes	512,346	50,000
Principal Paid on Notes Payable	(562,346)	-
Net Cash Provided by (Used in) Non-Capital and Related Financing Activities	<u>31,437,539</u>	<u>31,239,693</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds from Capital Grants	1,814,881	1,654,972
Proceeds from the Sale of Property and Equipment	32,320	456,746
Purchases of Property and Equipment	(2,632,361)	(1,018,402)
Payments of Accounts Payable for Capital Asset Additions Prior to Fiscal Year 2018	(136,684)	(657,955)
Principal Paid on Notes Payable	(5,199,378)	(13,592,463)
Interest Paid on Notes Payable	(81,587)	(159,859)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(6,202,809)</u>	<u>(13,316,961)</u>
Cash Flows From Investing Activities		
Proceeds from Sales and Maturities of Investments	2,200,000	1,690,000
Purchase of Investments	(2,408,674)	(1,706,031)
Interest Received	349,321	81,133
Net Cash Provided by (Used in) Investing Activities	<u>140,647</u>	<u>65,102</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>(2,522,453)</u>	<u>(7,472,933)</u>
Cash and Cash Equivalents - Beginning of Year	<u>21,203,217</u>	<u>28,676,150</u>
Cash and Cash Equivalents - End of Year	<u>\$ 18,680,764</u>	<u>\$ 21,203,217</u>
Presented on the Statement of Net Position as Follows:		
Cash and Cash Equivalents	\$ 3,023,483	\$ 3,970,652
Capital Reserves-Cash and Cash Equivalents	15,657,281	17,232,565
Total	<u>\$ 18,680,764</u>	<u>\$ 21,203,217</u>
Noncash Capital and Related Financing Activities		
Capital Assets Acquired Through Grants	<u>\$ 339,051</u>	<u>\$ -</u>
Capital Assets Acquired Through Accounts Payable	<u>\$ 71,395</u>	<u>\$ 307,702</u>
Capital Assets Related Accounts Payable Converted to Debt	<u>\$ 307,702</u>	<u>\$ 1,254,167</u>
Capital Assets Acquired Through Debt Issuance	<u>\$ 1,854,981</u>	<u>\$ 3,924,832</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2019 and 2018

	2019	2018
Reconciliation of Operating Income (Loss)		
to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (36,685,863)	\$ (34,472,320)
Adjustments to Reconcile Operating Income (Loss) to		
Net Cash Provided by (Used in) Operating Activities		
Depreciation	6,894,467	6,630,659
Changes in Assets and Liabilities:		
Other Receivables	269,344	(275,574)
Inventories	(298,690)	(41,595)
Prepaid Expenses	9,252	(1,100,747)
Deferred Outflow of Resources Related to Net Pension Liability	(6,681,643)	4,270,265
Deferred Outflow of Resources Related to OPEB Liability	(39,627)	-
Accounts Payable and Accrued Expenses	1,349,160	455,775
Unredeemed Yearly Passes and Tokens	(11,859)	22,282
Net Pension Liability	11,855,610	(6,739,446)
OPEB Liability	77,775	13,808
Obligations Under Incentive and Early Retirement Plans	(61,151)	122,542
Other Current Liabilities	(80,922)	139,223
Deferred Inflows of Resources Related to Net Pension Liability	(4,491,452)	5,489,213
Deferred Inflows of Resources Related to OPEB Liability	(2,231)	25,148
Net Adjustments	8,788,033	9,011,553
Net Cash Provided by (Used in) Operating Activities	\$ (27,897,830)	\$ (25,460,767)

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Basic Financial Statements
June 30, 2019 and 2018

1. Nature of Operations and the Reporting Entity

The Champaign-Urbana Mass Transit District (the District) is a governmental unit that provides public transportation for the people of Champaign-Urbana, Illinois. The District operates as an enterprise fund, which accounts for operations in a manner similar to private business enterprises – where the intent of the governing body (the Board of Trustees) is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered in part through user charges.

The reporting entity of the District was determined based on the oversight responsibility and scope of the public services provided. Oversight responsibility is measured by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations, and accountability for fiscal matters. Based on these criteria, there are no agencies or other units that have been or should be combined with the financial statements of the District.

The District also manages the Champaign County Area Rural Transit System (C-CARTS) under an intergovernmental agreement with Champaign County. C-CARTS provides two types of transportation service, demand response and fixed route. Demand response provides safe, convenient, and reliable curb-to-curb transportation service to the general public in Champaign County within rural areas or between rural and urbanized areas, that lie outside of the Champaign-Urbana Mass Transit District, and fixed route provides services within the Village of Rantoul. C-CARTS expenses are funded by state and federal operating grants, subsidies from the entities receiving services, and fare collections resulting in a net zero cost to the District.

2. Summary of Significant Accounting Policies

- a. The financial statements of the District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments. GAAP includes all relevant GASB pronouncements plus other sources of accounting and financial reporting guidance noted in GASB Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.
- b. For the purposes of preparing the statement of cash flows, the District considers restricted and unrestricted currency, demand deposits, and money market accounts as cash and cash equivalents.
- c. State statutes authorize the District to invest in: direct obligations of federally insured banks and savings and loan associations; insured obligations of Illinois credit unions; securities issued or guaranteed by the U.S. Government; money market mutual funds

investing only in U.S. Government based securities; commercial paper of U.S. corporations with assets over \$500 million; short-term obligations of the Federal National Mortgage Association; repurchase agreements; and the investment pools managed by the State Treasurer of Illinois.

- d. The District levies property taxes each year, on all taxable real property located within the District, on or before the last Tuesday in December. The 2018 tax levy was passed by the Board of Trustees on December 12, 2018. Property taxes attach as an enforceable lien on property as of January 1 each year and are payable in two installments on June 1, and September 1. The District typically receives significant distributions of tax receipts approximately one month after these due dates. Revenue from property taxes is recognized in the period for which it was levied. Property tax revenue for the years ended June 30, 2019 and 2018 was from the 2018 and 2017 levies, respectively. Property tax receivables have been reduced to the estimated amount to be collected based on historical collection experience. Property taxes paid by constituents may be contested. The District has recorded unearned revenue of \$1,119,155 for the years ended June 30, 2019 and 2018, that represents property taxes collected from two constituents that have contested their property tax payments. The unearned revenue is included in other current liabilities on the statements of net position.
- e. Inventory is stated at the lower of cost or market. Cost is determined on an average cost basis.
- f. Property and equipment are recorded at cost, while contributed capital assets are valued at estimated acquisition value at the time of contribution. Major additions and those expenditures that substantially increase the useful life of an asset are capitalized. The District's capitalization threshold for property and equipment is \$10,000 per unit. Maintenance, repairs, and minor additions and expenditures are expensed when incurred. The District provides for depreciation using the straight-line method with the following useful lives:

	<u>Years</u>
Structure	
Building	40-50
Remodeling	10-25
Carpet	5
Vans and Autos	5-7
Buses	12
Office Equipment	5-12
Bus Accessories and Parts	10-12
Bus Shelters	3-10
Radios	5-10
Shop Equipment	7-10
Tow Truck	5-10

- g. The financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category, pension related deferred outflows and other postemployment benefits (OPEB) related deferred outflows. The pension related deferred outflow consists of unrecognized items not yet charged to pension expense and contributions from the District after the measurement date of the net pension liability, December 31, 2018 and 2017, but before the end of the District's reporting periods of June 30, 2019 and 2018, respectively. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years. The OPEB-related deferred outflow consists of unrecognized items not yet charged to OPEB expense. This item will be included in the OPEB liability and OPEB expense calculations in subsequent fiscal years.

The financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two types of items that qualify for reporting in this category, pension related deferred inflows and other postemployment benefits related deferred inflows. The pension-related deferred inflow consists of unrecognized items not yet charged to pension expense. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years. The OPEB-related deferred inflow consists of unrecognized items not yet charged to OPEB expense. This item will be included in the OPEB liability and OPEB expense calculations in subsequent fiscal years.

- h. The District calculates the liability for unused sick leave using the vesting method. The District considers the liability for accrued compensated absences to be a current liability, and it is included with accrued expenses on the statements of net position.
- i. The District's net position is classified as follows:
- Net Investment in Capital Assets – This represents the District's capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent funds related to that debt at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
 - Restricted Net Position – This includes resources that the District is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties or enabling legislation.
 - Unrestricted Net Position – This includes resources that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first then unrestricted resources as they are needed.

- j. Revenue from the corporate personal property replacement tax is recognized in the period when the taxes have been collected by the state of Illinois.
- k. Operating revenues include all revenues from the provision of a service by the District. These services include the provision of public transportation, the rental of facilities and land, and the leasing of advertising signage on revenue vehicles. All other revenues are considered non-operating or other revenues.
- l. Operating grant revenue is recognized as it is earned. Capital grant revenue is recorded as capital grant expenditures are incurred.
- m. The proceeds from the sale of yearly passes are recorded as liabilities (unearned) when received, and the revenue is recorded evenly throughout the period for which the passes apply.
- n. Assets that are not available to finance general obligations of the District are reported as restricted on the statements of net position. The District's policy is to apply restricted resources first when an expense is incurred for a purpose for which restricted and unrestricted net position is available.
- o. Federal and state grants are subject to grantor agency compliance audits. Management believes losses, if any, resulting from those compliance audits are not material to these financial statements.
- p. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. The significant estimates at June 30, 2019 include the allowance for uncollectible receivables, the useful lives of capital assets, the valuation of the liability for pensions, the valuation of the liability for other post-employment benefits and the allowable expenses charged to grants.

3. Deposits and Investments

Custodial Credit Risk – Bank Deposits

Custodial credit risk is the risk that in the event of a bank's failure, the District's deposits may not be returned to it. The District's investment policy addresses custodial credit risk by requiring the diversification of the deposits so that losses at any one institution will be minimized. At June 30, 2019, \$19,544,985 of the District's \$25,575,035 bank balance, which reconciled to a book balance of \$18,680,764 of cash and cash equivalents and \$5,655,481 of investments, was exposed to custodial credit risk. Of the amount exposed, \$19,204,067 was fully collateralized by securities and an irrevocable letter of credit pledged by the financial institutions. The pledged securities are held by a third party, but not in the name of the District. The remaining \$340,918 exposed was uninsured and uncollateralized.

Investments

Investments include negotiable certificates of deposit with original maturities in excess of three months. Investments are carried at fair value (which for certificates of deposit is essentially cost) and are included in other assets on the statement of net position. As of June 30, 2019 and June 30, 2018, the District held \$4,819,514 and \$5,446,807, respectively, in negotiable certificates of deposits. At June 30, 2019, the District also held \$835,967 in cash in its investment brokerage account.

Fair Value Measurements

The District categorizes its fair value measurements of investments within the fair value hierarchy established by GAAP. The three levels of the fair value hierarchy are as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical investments
- Level 2 – inputs (other than quoted prices included within Level 1) that are observable for the investment, either directly or indirectly.
- Level 3 – unobservable inputs – market data are not available and are developed using the best information available about the assumptions that market participants would use when pricing an investment.

The fair value of investments measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The District has the following fair value measurements as of June 30, 2019 and 2018:

		June 30, 2019		
		Fair Value Measurement		
	Total	Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	\$ 4,819,514	\$ -	\$ 4,819,514	\$ -
Cash	835,967		Not Applicable	
Total	<u>\$ 5,655,481</u>			
		June 30, 2018		
		Fair Value Measurement		
	Total	Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	<u>\$ 5,446,807</u>	<u>\$ -</u>	<u>\$ 5,446,807</u>	<u>\$ -</u>

Debt securities classified in Level 2 of the fair value hierarchy are valued using inputs other than quoted prices that are directly observable. There have been no changes in the valuation techniques used during the years ended June 30, 2019 and 2018.

Interest Rate Risk – Investments

Interest rate risk is the risk that a change in the market rate of interest for a category of debt securities will negatively impact the fair value of a debt security. Interest rate risk is addressed by the District's investment policy by preferentially targeting investments with maturities of 180 days and limiting the percentage of investments with maturities over two years, over one year, and under sixty days.

At June 30, 2019, the District held the following investments subject to interest rate risk:

	June 30, 2019	
		Weighted Average
	<u>Carrying Value</u>	<u>Maturity (Yrs)</u>
Negotiable Certificates of Deposit	<u>\$ 4,819,514</u>	1.49

Custodial Credit Risk – Investments

At June 30, 2019, the District had \$4,319,514 in excess of insurance coverage provided by the Securities Investor Protection Corporation. The District's investment policy does not address the custodial credit risk of investment.

4. Receivables

State Operating Grants Assistance

During the years ended June 30, 2019 and 2018, the Illinois Department of Transportation (IDOT) reimbursed the District for up to sixty-five percent of the District's eligible operating expenses. The amount of reimbursements is limited to the maximum amount specified in the grant agreements. The District is required to return to IDOT any unspent grant amounts. The final estimated grant amount for each fiscal year is subject to review and approval of the eligible expenses by IDOT.

As of June 30, 2019 and 2018, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

	2019	2018
Fiscal Year 2019 Grant Agreement	\$ 6,392,063	\$ -
Fiscal Year 2018 Grant Agreement	(486,652)	5,041,202
Fiscal Year 2017 Grant Agreement	2,578,294	2,578,294
Fiscal Year 2016 Grant Agreement	(340,718)	(340,718)
Fiscal Year 2015 Grant Agreement	(16,229)	(16,229)
Fiscal Year 2014 Grant Agreement	(26,530)	(26,530)
Fiscal Year 2013 Grant Agreement	(65,146)	(65,146)
Fiscal Year 2012 Grant Agreement	(572,221)	(572,221)
Net Amount Due from IDOT	<u>\$ 7,462,861</u>	<u>\$ 6,598,652</u>

Other Receivables

Other receivables consist of the following at June 30, 2019 and 2018:

	2019	2018
Trade Receivables, Net	\$ 141,127	\$ 154,868
Due from Other Governments	213,384	577,090
Employees	3,919	4,116
Replacement Tax	33,666	32,219
Interest Receivable	22,371	21,454
Miscellaneous	166,537	59,684
Total Other Receivables	<u>\$ 581,004</u>	<u>\$ 849,431</u>

5. Inventories

Inventories consist of the following at June 30, 2019 and 2018:

	2019	2018
Materials and Supplies	\$ 1,464,197	\$ 1,171,778
Fuel and Lubricant	78,671	72,400
Total Inventories	<u>\$ 1,542,868</u>	<u>\$ 1,244,178</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	June 30, 2018	Additions and Adjustments	Disposals and Adjustments	June 30, 2019
Not Being Depreciated:				
Land	\$ 2,297,236	\$ -	\$ -	\$ 2,297,236
Construction in Progress	1,142,500	1,373,736	1,177,306	1,338,930
Being Depreciated:				
Land Improvements	43,028	236,417	-	279,445
Office, Garage, and Buildings	47,681,424	5,114	-	47,686,538
Leasehold Improvements	2,514,564	126,342	-	2,640,906
Revenue Vehicles	63,912,643	3,382,455	2,033,978	65,261,120
Service Vehicles	573,989	98,419	37,422	634,986
Passenger Shelters	2,876,529	546,084	463,840	2,958,773
Intangibles	-	176,200	-	176,200
Other Equipment	5,392,398	130,327	18,615	5,504,110
Total Cost	126,434,311	6,075,094	3,731,161	128,778,244
Less: Accumulated Depreciation	59,253,832	6,894,467	2,495,781	63,652,518
Property and Equipment, Net	<u>\$ 67,180,479</u>	<u>\$ (819,373)</u>	<u>\$ 1,235,380</u>	<u>\$ 65,125,726</u>

Capital asset activity for the year ended June 30, 2018 was as follows:

	June 30, 2017	Additions and Adjustments	Disposals and Adjustments	June 30, 2018
Not Being Depreciated:				
Land	\$ 2,151,790	\$ 145,446	\$ -	\$ 2,297,236
Land and Building Held for Sale	406,958	-	406,958	-
Construction in Progress	2,031,187	2,359,386	3,248,073	1,142,500
Being Depreciated:				
Land Improvements	43,028	-	-	43,028
Office, Garage, and Buildings	47,133,908	557,158	9,642	47,681,424
Leasehold Improvements	-	2,514,564	-	2,514,564
Revenue Vehicles	63,038,029	2,419,842	1,545,228	63,912,643
Service Vehicles	573,989	-	-	573,989
Passenger Shelters	2,373,916	502,613	-	2,876,529
Other Equipment	5,392,398	-	-	5,392,398
Total Cost	123,145,203	8,499,009	5,209,901	126,434,311
Less: Accumulated Depreciation	54,168,405	6,630,659	1,545,232	59,253,832
Property and Equipment, Net	<u>\$ 68,976,798</u>	<u>\$ 1,868,350</u>	<u>\$ 3,664,669</u>	<u>\$ 67,180,479</u>

7. Accrued Compensated Absences Liability

The total liability accrued by the District for unpaid compensated absences, included in accrued expenses on the statements of net position, was \$2,898,924 and \$3,033,194 at June 30, 2019 and 2018, respectively.

District employees earn various types of compensated absences. Operators and maintenance personnel receive vacation leave and earned time leave. Salaried employees receive vacation leave and sick leave. The District adopted a Retirement Health Savings Plan (RHSP). By its adoption, the District amended policies relating to hours of unused vacation, sick leave, and earned time.

Operators and Maintenance employees are eligible to be paid for up to one week of unused vacation each calendar year. Any unused vacation earned as of January 1 each year and not used or paid out as of December 31, will be deposited into the employee's personal RHSP account, and is recorded as a benefit expense by the District. Any salaried employee's unused vacation, earned as of January 1 each year, above a 12-week accumulation limit, not used by December 31, will be deposited in the employee's RHSP account. All employees are eligible for payout of their remaining unused vacation at separation from the District.

Any salaried employee's sick hours above 750 hours, earned as of June 30 of each year and not used by December 31 will be deposited into the employee's personal RHSP account and recorded as benefit expense by the District. Salaried employees who have five years or more of continuous service for the District are eligible to be paid for unused sick leave at separation from the District. The percentage paid at separation ranges from 10 percent after five years of service up to 50 percent after twenty years of service.

Any operator or maintenance earned time balances for a full-time employee cannot exceed 336 hours, and for a part-time employee, 168 hours. Earned time balances above these levels will be deposited in the employee's personal RHSP account and recorded as benefit expense by the District. Operators and maintenance employees are eligible for payout of all their remaining unused earned time at separation from the District.

8. Obligations under Incentive and Early Retirement Plans

The District maintains an early retirement plan, whereby participating employees receive lump sum or periodic payments in exchange for their early retirement from full-time employment with the District. Eligibility requirements are that employees have at least ten years of service with the District; are eligible to receive pensions from IMRF; are at the top wage rate in their category at retirement; and are between the ages of sixty and sixty-five at retirement. For the years ended June 30, 2019 and 2018, the District has recorded an expense of \$96,979 and \$243,789, respectively. The District had a liability of \$612,659 and \$673,810, respectively, related to this plan at June 30, 2019 and 2018. The liability amounts are not discounted as discounting the future payments at the District's operating borrowing rate results in an insignificantly different liability amount.

Projected future payments for the early retirement plan liability are as follows at June 30, 2019:

Fiscal Year	
2020	\$ 173,317
2021	292,642
2022	132,953
2023	13,747
Total	<u>\$ 612,659</u>

9. Long-Term Obligations Summary

The following is a summary of changes in long-term obligations of the District for the years ended June 30, 2019 and 2018:

	June 30, 2018	Issued	Retired	June 30, 2019	Due Within One Year
Incentive and Early Retirement Plans	\$ 673,810	\$ 96,979	\$ 158,130	\$ 612,659	\$ 173,317
Accrued Compensated Absences	3,033,194	-	134,270	2,898,924	2,898,924
Net Pension Liability	7,604,149	13,288,125	1,432,515	19,459,759	-
OPEB Liability	1,563,090	198,737	120,962	1,640,865	-
	<u>\$ 12,874,243</u>	<u>\$ 13,583,841</u>	<u>\$ 1,845,877</u>	<u>\$ 24,612,207</u>	<u>\$ 3,072,241</u>

	June 30, 2017	Issued	Retired	June 30, 2018	Due Within One Year
Incentive and Early Retirement Plans	\$ 551,268	\$ 299,320	\$ 176,778	\$ 673,810	\$ 125,538
Accrued Compensated Absences	2,731,118	302,076	-	3,033,194	3,033,194
Net Pension Liability	14,343,595	(5,850,123)	889,323	7,604,149	-
OPEB Liability	1,549,282	13,808	-	1,563,090	-
	<u>\$ 19,175,263</u>	<u>\$ (5,234,919)</u>	<u>\$ 1,066,101</u>	<u>\$ 12,874,243</u>	<u>\$ 3,158,732</u>

10. Notes Payable

The District had two lines of credit with a local bank during Fiscal Year 2019. The first was a \$10,000,000 straight line of credit that had interest at a fixed rate of 3.55 percent. It was secured by the capital assets purchased with the line of credit and matured June 30, 2019. The second line of credit was a \$6,000,000 revolving line of credit for operations that had

interest at a fixed rate of 4.50 percent. This line of credit was secured by substantially all the assets of the District and matured June 30, 2019. As of June 30, 2019, there were no outstanding balances on these two lines of credit.

As of July 1, 2019, the District has two new lines of credit with a local bank. The first is a \$10,000,000 straight line of credit that bears interest at a fixed rate of 3.55 percent and interest is paid monthly. This line of credit matures June 30, 2020 and is secured by substantially all the District's assets. The second line of credit is a \$6,000,000 revolving line of credit for operations that bears interest at a fixed rate of 4.50 percent and interest is paid monthly. This line of credit matures June 30, 2022 and is secured by substantially all the District's assets. Each of the following shall constitute an event of default under these agreements: payment default, failure to comply with or to perform any other term contained in the agreement, default in favor of third parties, false statements, defective collateralization, insolvency, creditor or forfeiture proceedings, events affecting guarantor, adverse change, and insecurity. If an event of default occurs under this agreement, the lender may exercise any one or more of the following rights and remedies: accelerate indebtedness, assemble collateral, sell the collateral, mortgagee in possession, collect revenues and apply accounts, obtain deficiency, other rights and remedies available at law, in equity, or otherwise, and election of remedies. There are no termination or acceleration clauses.

The activity in the District's short-term debt during the years ended June 30, 2019 and 2018 included:

	June 30, 2018	Issued	Retired	June 30, 2019
Lines of Credit	<u>\$ 3,086,695</u>	<u>\$ 2,675,029</u>	<u>\$ 5,761,724</u>	<u>\$ -</u>
	June 30, 2017	Issued	Retired	June 30, 2018
Lines of Credit	<u>\$ 11,450,159</u>	<u>\$ 8,265,694</u>	<u>\$ 16,629,158</u>	<u>\$ 3,086,695</u>

11. Pension Plan

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. IMRF is an agent multiple-employer plan. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial

Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members, including the District, participate in the Regular Plan.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

There have been no changes in benefits between measurement dates.

Employees Covered by Benefit Terms

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	167
Inactive Plan Members Entitled to but not yet Receiving Benefits	147
Active Plan Members	341
Total	<u><u>655</u></u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2018 and 2017 was 11.9 percent and 13.0 percent, respectively. For calendar years 2018 and 2017, the District contributed \$1,432,515 and \$889,323, respectively, to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50 percent.
- Salary Increases were expected to be 3.39 percent to 14.25 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.25 percent.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the MP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-

term expected rate of return by weighting the expected future real rates of return to the target asset allocation percent and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2018:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20-8.50%
Cash Equivalents	1%	2.50%
	100%	

There was a change in the investment rate of return assumption between the December 31, 2017 and December 31, 2018 measurement dates from 7.50 percent to 7.25 percent.

Single Discount Rate

A single discount rate of 7.25 percent was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25 percent, the municipal bond rate is 3.71 percent, and the resulting single discount rate is 7.25 percent.

Changes in the Net Pension Liability

For the fiscal year ended June 30, 2019:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	<u>\$ 85,635,633</u>	<u>\$ 78,031,484</u>	<u>\$ 7,604,149</u>
Changes for the year:			
Service Cost	1,747,032	-	1,747,032
Interest on the Total Pension Liability	6,327,389	-	6,327,389
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual Experience of the Total Pension Liability	(104,374)	-	(104,374)
Changes of Assumptions	2,626,345	-	2,626,345
Contributions - Employer	-	1,432,515	(1,432,515)
Contributions - Employees	-	835,423	(835,423)
Net Investment Income	-	(4,397,393)	4,397,393
Difference Between Projected and Actual Investment	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(4,287,929)	(4,287,929)	-
Other (Net Transfer)	-	870,237	(870,237)
Net Changes	<u>6,308,463</u>	<u>(5,547,147)</u>	<u>11,855,610</u>
Balances at December 31, 2018	<u><u>\$ 91,944,096</u></u>	<u><u>\$ 72,484,337</u></u>	<u><u>\$ 19,459,759</u></u>

For the fiscal year ended June 30, 2018:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	<u>\$ 83,973,337</u>	<u>\$ 69,629,742</u>	<u>\$ 14,343,595</u>
Changes for the year:			
Service Cost	1,803,142	-	1,803,142
Interest on the Total Pension Liability	6,210,904	-	6,210,904
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual			
Experience of the Total Pension Liability	526,348	-	526,348
Changes of Assumptions	(2,752,396)	-	(2,752,396)
Contributions - Employer	-	889,323	(889,323)
Contributions - Employees	-	824,278	(824,278)
Net Investment Income	-	12,414,921	(12,414,921)
Difference Between Projected and			
Actual Investment	-	-	-
Benefit Payments, Including Refunds of			
Employee Contributions	(4,125,702)	(4,125,702)	-
Other (Net Transfer)	-	(1,601,078)	1,601,078
Net Changes	<u>1,662,296</u>	<u>8,401,742</u>	<u>(6,739,446)</u>
Balances at December 31, 2017	<u>\$ 85,635,633</u>	<u>\$ 78,031,484</u>	<u>\$ 7,604,149</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25 percent for 2018, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1 percent lower or 1 percent higher:

	1% Lower 6.25%	December 31, 2018 Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability	<u>\$ 31,328,531</u>	<u>\$ 19,459,759</u>	<u>\$ 9,656,372</u>

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2019 and 2018, the District recognized pension expense of \$2,949,000 and \$3,613,230, respectively. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between Expected and Actual Experience	\$ 1,482,006	\$ 759,476
Changes of Assumptions	2,627,378	1,996,352
Net Difference between Projected and Actual Earnings on Pension Plan Investments	4,838,046	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	8,947,430	2,755,828
Pension Contributions made subsequent to the Measurement Date	1,143,609	-
Total Deferred Amounts Related to Pensions	<u>\$ 10,091,039</u>	<u>\$ 2,755,828</u>

The \$1,143,609 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Plan Year Ending December 31	Net Deferred Outflows of Resources
2019	\$ 2,223,544
2020	1,088,479
2021	433,765
2022	2,214,338
2023	231,476
Total	<u>\$ 6,191,602</u>

Payables to the Pension Plan

At June 30, 2019 and 2018, the District had \$15,488 and \$15,781, respectively, reported as accrued expenses payable to IMRF for legally required employer contributions or legally required employee contributions.

12. Post-Employment Benefits Other Than Pension (OPEB)

Retiree Medical Plan Description

The District sponsors a single-employer health benefit plan for employees and retired former employees. Retired former employees participating in the plan pay the full cost of their premiums, however, under actuarial standards the District subsidizes the retiree premium through an implied age-related cost differential based upon the expected higher cost of coverage of retired employees versus the average cost for the entire blended group. Assets are not accumulated in a trust to fund this plan.

Life Insurance Policy Plan Description

The District sponsors a single-employer life insurance plan that provides retirees a \$10,000 life insurance policy for which the District pays premiums for five years after the employee retires or until the policy is paid in full, whichever comes first. Assets are not accumulated in a trust to fund this plan.

Plan Membership

All eligible employees of the District that were active employees prior to retirement are eligible to participate in the plans. Survivors of a benefit recipient eligible for coverage are also eligible for coverage under the health plan.

Benefits Provided

Retirees and their dependents may continue coverage under the District's group health insurance program and the District provides retirees a \$10,000 life insurance policy, as described above. The District's Board retains the authority to establish or amend the benefit terms and payment requirements of the District and participants.

Employees Covered by Benefit Terms

As of June 30, 2019, the following employees were covered by the combined benefit terms:

Inactive Employees currently receiving benefit payments	-
Inactive Employees entitled to but not receiving benefit payments	-
Active Employees	247
Retired Employees	34
Total Participants covered by OPEB Plan	<u>281</u>

Contribution Requirements

Retirees pay their full premium for the health insurance program, which is the same premium paid by active employees. This results in the District providing an implied subsidy of the retirees normal age adjusted premium. The District fully funds the premiums for the life insurance policy for five years or until the policy is fully funded, whichever is sooner.

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2019. The total OPEB liability was determined based on the June 30, 2018 actuarial valuation rolled forward one year. The District's total OPEB liability was \$1,640,865 and \$1,563,090 as of June 30, 2019 and 2018, respectively.

Actuarial Assumptions and Other Inputs

The actuarial assumptions used in valuing the OPEB liability for June 30, 2019, include:

Actuarial cost method	Entry Age Normal
Discount Rate	3.5%
Salary increases	3.5%
Monthly Health Plan Premium Costs (Blended)	

Coverage	LCDHP	HMO/OAP	LCHP
Employee Only	\$ 831	\$ 980	\$ 1,039
Employee +1	1,596	1,882	1,995
Employee +2 or More	2,061	2,430	2,577

Health Care Cost Inflation Rates	Period	Inflation Rate
	2018	7.5%
	2019	7.0%
	2020	6.5%
	2021	6.0%
	2022	5.5%
	2023	5.0%
	2024 and after	4.5%

Probabilities of death for participants were according to the RP2014 Base rates with mortality improvements according to MP2017 to 2018.

The Discount Rate was based the 20-year muni index rate as of June 30, 2019. Discount rate as of July 1, 2018 was 3.87 percent and 3.50 percent at June 30, 2019.

Changes in the Total OPEB Liability

For fiscal year ended June 30, 2019:

	Total OPEB Liability
Balances at July 1, 2018	<u>\$ 1,563,090</u>
Changes for the year:	
Service Cost	96,546
Interest on the Total OPEB Liability	58,336
Changes on Benefit Terms	-
Differences between Expected and Actual Experience of the Total OPEB Liability	-
Changes of Assumptions	43,855
Contributions - Employer	-
Contributions - Employees	-
Net Investment Income	-
Difference Between Projected and Actual Investment	-
Benefit Payments, Including Refunds of Employee Contributions	(120,962)
Other (Net Transfer)	-
Net Changes	<u>77,775</u>
Balances at June 30, 2019	<u><u>\$ 1,640,865</u></u>

For fiscal year ended June 30, 2018:

	Total OPEB Liability
Balances at July 1, 2017	<u>\$ 1,549,282</u>
Changes for the year:	
Service Cost	96,795
Interest on the Total OPEB Liability	56,915
Changes on Benefit Terms	-
Differences between Expected and Actual Experience of the Total OPEB Liability	-
Changes of Assumptions	(27,379)
Contributions - Employer	-
Contributions - Employees	-
Net Investment Income	-
Difference Between Projected and Actual Investment	-
Benefit Payments, Including Refunds of Employee Contributions	(112,523)
Other (Net Transfer)	-
Net Changes	<u>13,808</u>
Balances at June 30, 2018	<u><u>\$ 1,563,090</u></u>

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The June 30, 2019 valuation was prepared using a discount rate of 3.50 percent. If the discount rates were one percent lower (2.50 percent) or one percent higher (4.50 percent) than the current discount rate the Total OPEB Liability would be as follows:

	1% Lower 2.50%	June 30, 2019 Current Discount 3.50%	1% Higher 4.50%
Total OPEB Liability	<u>\$ 1,739,890</u>	<u>\$ 1,640,865</u>	<u>\$ 1,546,806</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The June 30, 2019 valuation was prepared using an initial trend rate of 8 percent decreasing to 4 percent. If the trend rates were 1-percentage-point lower (7 percent decreasing to 3 percent) or 1-percentage-point higher (9 percent decreasing to 5 percent) than the current trend rates the Total OPEB Liability would be as follows:

	June 30, 2019		
	1% Lower 7.0% Decreasing 3.00%	Current Trend Rates 8.0% Decreasing to 4.0%	1% Higher 9.0% Decreasing to 5%
Total OPEB Liability	\$ 1,622,603	\$ 1,640,865	\$ 1,659,170

OPEB Expense

For the years ended June 30, 2019 and 2018, the District recognized an OPEB expense as follows:

	2019	2018
Service Cost	\$ 96,546	\$ 96,795
Interest on the Total OPEB Liability	58,336	56,915
Recognition of Outflow (Inflow) of Resources due to Liabilities	1,997	(2,231)
Total OPEB Expense	<u>\$ 156,879</u>	<u>\$ 151,479</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between Expected and Actual Experience	\$ -	\$ -
Changes of Assumptions	39,627	(22,917)
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 39,627</u>	<u>\$ (22,917)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

Year Ending June 30	Net Deferred Outflows of Resources	Net Deferred Inflows of Resources
2020	\$ 4,228	\$ (2,231)
2021	4,228	(2,231)
2022	4,228	(2,231)
2023	4,228	(2,231)
2024	4,228	(2,231)
Thereafter	18,487	(11,762)
Total	<u>\$ 39,627</u>	<u>\$ (22,917)</u>

13. Unrestricted Net Position

Unrestricted net position consist of the following at June 30, 2019 and 2018:

	2019	2018
Board Designated for Capital Reserves	\$21,312,762	\$22,679,372
Undesignated	(669,046)	(2,570,165)
Total Unrestricted Net Position	<u>\$20,643,716</u>	<u>\$20,109,207</u>

14. Lease Revenue

The District is the lessor of office, retail, residential, and tower space under operating leases expiring in various years through July 31, 2025. All of these leases are within non-transportation related sections of facilities that are used for both transportation and non-transportation purposes. The cost and carrying value of these facilities (including the transportation and non-transportation sections) was \$49,417,644 and \$29,577,814, respectively, at June 30, 2019.

Future minimum lease receipts under these operating leases are as follows at June 30, 2019:

Fiscal Year	
2020	\$ 299,487
2021	140,509
2022	133,128
2023	133,128
2024	71,720
Thereafter	44,434
Total	<u>\$ 822,406</u>

Minimum future rentals do not include percentage-of-sales contingent rentals contained in the retail space leases. Only the minimum required rental is included above for these retail space leases.

15. Risk Management

The District is a member of the Illinois Public Transit Risk Management Association (IPTRMA), an insurance risk pool. Through IPTRMA, the District has pooled its risk for public liability/property damage and vehicle liability claims with other local transit districts in Illinois. The District's capital contribution to the IPTRMA loss reserve fund is considered to be a prepayment of future claims in excess of insured amounts and is amortized over the period for which the capital contribution relates. Losses and claims recognized for the years ended June 30, 2019 and 2018 totaled \$485,823 and \$458,829, respectively, including the amortization of the District's capital contribution to IPTRMA. There have been no settlement amounts that have exceeded insurance and IPTRMA loss reserve fund coverage in the past three years.

The District is self-insured for worker's compensation and employer's liability claims. Losses and claims are accrued as incurred. At June 30, 2019 and 2018, the District had a claims liability balance of \$72,678 and \$124,678, respectively, for expected additional claims payable. Losses and claims recognized for the years ended June 30, 2019 and 2018 total \$29,996 and \$300,512, respectively. The District purchases insurance coverage for worker's compensation to cover claims in excess of \$500,000 with a statutory aggregate limit for work's compensation and a \$2,000,000 aggregate limit for employer's liability.

The following is a summary of changes in self-insurance claims liability for the years ended June 30, 2019 and 2018:

	June 30, 2018	Provision	Payment	June 30, 2019
Self-Insurance				
Claims Liability	<u>\$ 124,678</u>	<u>\$ 29,996</u>	<u>\$ 81,996</u>	<u>\$ 72,678</u>
	June 30, 2017	Provision	Payment	June 30, 2018
Self-Insurance				
Claims Liability	<u>\$ 166,357</u>	<u>\$ 300,512</u>	<u>\$ 342,191</u>	<u>\$ 124,678</u>

16. Lease Commitments

The District leases real property, furniture, equipment, and vehicles under various non-cancelable operating leases, expiring at various times between February 2020 and March 2031. Future minimum lease payments under these operating leases are as follows at June 30, 2019:

Fiscal Year	
2020	\$ 192,739
2021	173,312
2022	149,797
2023	112,408
2024	102,000
Thereafter	688,500
Total	<u>\$ 1,418,756</u>

Total rental expense for operating leases for the years ended June 30, 2019 and 2018 was \$240,432 and \$304,866, respectively.

17. Concentration of Revenue

Yearly passes revenue for the years ended June 30, 2019 and 2018 includes contracts with the University of Illinois for (a) faculty/staff bus service and (b) student bus services and campus circular program. The revenue recognized related to these contracts for the years ended June 30, 2019 and 2018 was \$5,493,057 and \$6,082,954, respectively, which was 11.92 percent and 13.29 percent, respectively, of the District's revenue. At June 30, 2018, the amount due from the University of Illinois included in accounts receivable was \$109,099. No such concentrations for June 30, 2019 were noted.

The revenue recognized related to operating and capital grants from IDOT for the years ended June 30, 2019 and 2018 was \$25,928,544 and \$26,717,600, respectively, which was 56.27 percent and 58.4 percent, respectively, of the District's revenue. At June 30, 2019 and 2018, amounts due from IDOT were \$7,527,722 and \$6,996,364, respectively.

18. Commitments

Through the date of the independent auditor's report, the District has entered into the following significant contractual commitments:

Purpose	Contract Amount	Incurred Through June 30, 2019	Remaining Commitment
MCORE Project	\$ 2,829,395	\$ 2,718,492	\$ 110,903
MCORE Kiosks	1,260,095	1,194,095	66,000
Hydrogen Fuel Cell Project	11,200,000	380,924	10,819,076
11 Hybrid Buses	9,705,723	-	9,705,723
Operations Analysis	194,521	17,400	177,121
In-ground Lifts	733,684	-	733,684
Total	<u>\$ 25,923,418</u>	<u>\$ 4,310,911</u>	<u>\$ 21,612,507</u>

19. Contingent Liabilities

Litigation

The District is involved in several worker-compensation claims with current and former employees. As of June 30, 2019 and 2018, the District has recorded a liability of \$72,678 and \$124,678, respectively, for anticipated additional claims expense as stated in Note 15. An estimate of any additional potential loss cannot be made. The District is involved with several other liabilities claims for which any final settlement is expected to be covered by insurance.

Federal and State Grants

The District participates in a number of state and federally assisted programs. Under the terms of the programs, periodic audits may be required, and certain costs may be questioned as not being appropriate expenditures under the terms of these programs. Such audits could lead to reimbursements to grantor agencies. Based on prior experience, the District believes examinations would not result in any material disallowed costs for grant revenue recorded in these financial statements or from prior years.

The District manages transportation services provided by C-CARTS on behalf of Champaign County (the County) through an intergovernmental agreement. When C-CARTS earns local funding revenue in excess of that needed to cover the 35 percent local match required under the County's State Operating Assistance grant, the excess funds are rolled into a Public Transportation Account (PTA) for future use when there are funding shortfalls. A portion of the PTA fund balance is being held on account with the District. If the agreement with the County should terminate, the District would owe the County a portion of the unused PTA fund balance. At June 30, 2019, the balance of PTA funds held by the District was \$92,859.

20. Reclassification of Comparative Year Information

Certain amounts presented in the statement of cash flows for the fiscal year ended June 30, 2018 have been reclassified to correspond to the presentation for the fiscal year ended June 30, 2019. The following lines have changed for 2018:

Cash Flows From Operating Activities

Payments to Vendors - amount changed

Cash Flows From Non-Capital and Related Financing Activities

Advances on Notes Payable for Non-Capital Purposes - line added

Cash flows From Capital and Related Financing Activities

Purchases of Property and Equipment - amount changed

Advances on Notes Payable - line removed

Noncash Capital and Related Financing Activities

Capital Assets Acquired Through Accounts Payable - line added

Capital Assets Related Accounts Payable Converted to Debt - line added

Capital Assets Acquired Through Debt Issuance - amount changed

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities

Accounts Payable and Accrued Expenses - amount changed

21. New Government Accounting Standard

In June 2017, GASB issued GASB Statement 87 (GASB 87), *Leases*. The provisions of GASB 87 require that lessees recognize a lease liability and a right-of-use asset for all leases greater than 12 months. GASB 87 is effective for the District's Fiscal Year 2021. Early adoption is permitted; however, the District has not chosen to do so. The District's management is currently evaluating the effect, if any, the updated standards will have on its financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Changes in the Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund
Last Ten Calendar Years
Required Supplementary Information
(Unaudited)

	2018	2017	2016	2015	2014
Total Pension liability					
Service Cost	\$ 1,747,032	\$ 1,803,142	\$ 1,924,207	\$ 1,766,692	\$ 1,891,042
Interest on Total Pension Liability	6,327,389	6,210,904	5,986,140	5,432,618	5,035,213
Changes in Benefit Terms	-	-	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	(104,374)	526,348	(971,731)	3,506,838	(1,219,049)
Changes of Assumptions	2,626,345	(2,752,396)	(415,902)	204,603	2,539,109
Benefit Payments, Including Refunds of Employee Contribution	(4,287,929)	(4,125,702)	(3,660,882)	(3,088,953)	(2,473,784)
Net Change in Total Pension Liability	6,308,463	1,662,296	2,861,832	7,821,798	5,772,531
Total Pension Liability - Beginning	85,635,633	83,973,337	81,111,505	73,289,707	67,517,176
Total Pension Liability - Ending (A)	<u>\$ 91,944,096</u>	<u>\$ 85,635,633</u>	<u>\$ 83,973,337</u>	<u>\$ 81,111,505</u>	<u>\$ 73,289,707</u>
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,432,515	\$ 889,323	\$ 4,976,997	\$ 2,650,658	\$ 2,276,611
Contributions - Employees	835,423	824,278	771,895	789,705	731,426
Net Investment Income	(4,397,393)	12,414,921	4,295,706	4,681,834	3,576,698
Benefit Payments, Including Refunds of Employee Contributions	(4,287,929)	(4,125,702)	(3,660,882)	(7,458,442)	(2,473,784)
Other (Net Transfer)	870,237	(1,601,078)	377,999	(88,943)	(184,996)
Net Change in Plan Fiduciary Net Position	(5,547,147)	8,401,742	6,761,715	574,812	3,925,955
Plan Fiduciary Net Position, Beginning	78,031,484	69,629,742	62,868,027	62,293,215	58,367,260
Plan Fiduciary Net Position, Ending (B)	<u>\$ 72,484,337</u>	<u>\$ 78,031,484</u>	<u>\$ 69,629,742</u>	<u>\$ 62,868,027</u>	<u>\$ 62,293,215</u>
Net Pension Liability, Ending (A) - (B)	<u>\$ 19,459,759</u>	<u>\$ 7,604,149</u>	<u>\$ 14,343,595</u>	<u>\$ 18,243,478</u>	<u>\$ 10,996,492</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.84%	91.12%	82.92%	77.51%	85.00%
Covered Payroll	\$ 18,300,000	\$ 17,415,622	\$ 17,153,222	\$ 17,549,000	\$ 16,253,911
Net Pension Liability as a Percentage of Covered Payroll	106.34%	43.66%	83.62%	103.96%	69.30%

NOTE: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Employer Contributions
Illinois Municipal Retirement Fund
Last Ten Fiscal Years

Required Supplementary Information
(Unaudited)

(1) (2) Fiscal Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2019	\$ 2,355,210	\$ 1,432,515	\$ 922,695	\$ 18,300,000	7.83%
2018	2,241,391	889,323	1,352,068	17,415,622	5.11%
2017	2,207,620	4,976,997	(2,769,377)	17,153,222	29.01%
2016	2,302,597	2,650,658	(348,061)	17,549,000	15.10%
2015	1,996,889	2,276,611	(279,722)	16,253,911	14.01%

Notes:

- (1) GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.
- (2) Contribution information reflects contributions recognized by IMRF and included in the fiduciary net position liability at each fiscal year end.

See Accompanying Notes on the Following Page

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Required Supplementary Information - Schedule of Employer Contributions - IMRF
(Unaudited)
June 30, 2019

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2018 Contribution Rate*

Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2018 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	25-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	3.50%
Price Inflation:	2.75%, approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases:	3.75% to 14.50%, including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Changes in Total OPEB Liability and Related Ratios
Other Post-Employment Benefits
Last Ten Fiscal Years
Required Supplementary Information
(Unaudited)

	2019	2018
Total OPEB liability		
Service Cost	\$ 96,546	\$ 96,795
Interest on Total OPEB Liability	58,336	56,915
Changes in Benefit Terms	-	-
Difference Between Expected and Actual Experience of the Total OPEB Liability	-	-
Changes of Assumptions	43,855	(27,379)
Benefit Payments	(120,962)	(112,523)
Net Change in Total OPEB Liability	77,775	13,808
Total OPEB Liability - Beginning	1,563,090	1,549,282
Total OPEB Liability - Ending	<u>\$ 1,640,865</u>	<u>\$ 1,563,090</u>
Covered Employee Payroll	<u>\$ 13,587,275</u>	<u>\$ 14,695,096</u>
Total OPEB Liability as a Percentage of Covered Employee Payroll	12.08%	10.64%

NOTE: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Assumptions Used to Determine Total OPEB Liability:

Valuation Date:

June 30, 2018

Measurement Date:

June 30, 2019

Actuarial Cost Method:

Entry age normal

Interest Rate Used to Discount the Liability:

3.50%

Healthcare Inflation Rates:

8.00% in Fiscal Year 2019 decreasing to 4.0% by Fiscal Year 2025 and thereafter

Participation Assumption for the Healthcare Benefit:

40%

Mortality:

Probabilities of death for participants were according to the RP2014 base rate with mortality improvements according to MP2017 to 2018

Accumulation of Assets to Fund the Benefits:

No assets are accumulated in a trust to pay benefits related to the OPEB plans.

SUPPLEMENTARY INFORMATION

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2019 and 2018

	2019	2018
Operations		
Wages:		
Operators	\$ 9,205,894	\$ 8,792,529
Street Supervisors and Dispatchers	1,130,750	1,102,259
Other Supervisors	675,096	671,903
Clerical	285,784	260,960
Labor Credit	(46,410)	(42,525)
Total Wages	<u>11,251,114</u>	<u>10,785,126</u>
Fringe Benefits:		
Health and Dental Insurance	2,769,168	2,744,549
Paid Absences	2,392,850	2,413,430
Illinois Municipal Retirement Fund	2,104,793	2,644,324
Social Security Tax	994,898	949,900
Workers' Compensation Insurance and Claims	138,475	96,199
Early Retirement Plan	66,903	139,396
Unemployment Insurance	40,935	31,982
Uniform Allowances	32,557	30,481
Other Fringe Benefits	71,780	67,328
Total Fringe Benefits	<u>8,612,359</u>	<u>9,117,589</u>
Services:		
ADA	874,686	615,091
Taxi	144,854	155,141
Printing	34,603	62,901
Other Services	62,317	32,278
Total Services	<u>1,116,460</u>	<u>865,411</u>
Materials and Supplies Consumed:		
Fuel and Lubrications	1,630,885	1,573,492
Tires and Tubes	141,567	143,029
Small Equipment	1,042	3,804
Other Materials and Supplies Consumed	19,335	16,762
Total Materials and Supplies Consumed	<u>1,792,829</u>	<u>1,737,087</u>
Miscellaneous:		
Leased Equipment	139,854	126,170
Other	66,848	36,802
Total Miscellaneous	<u>206,702</u>	<u>162,972</u>
Total Operations	<u><u>\$ 22,979,464</u></u>	<u><u>\$ 22,668,185</u></u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2019 and 2018

	2019	2018
Maintenance		
Wages:		
Mechanics	\$ 1,100,851	\$ 1,134,901
Cleaners	693,859	622,292
Supervisors and Clerical	630,386	541,073
Total Wages	<u>2,425,096</u>	<u>2,298,266</u>
Fringe Benefits:		
Health and Dental Insurance	629,027	623,852
Paid Absences	494,173	494,780
Illinois Municipal Retirement Fund	464,046	589,920
Social Security Tax	218,134	212,643
Early Retirement Plan	30,076	94,565
Uniform and Tools Allowance	26,862	21,313
Workers' Compensation Insurance and Claims	20,797	154,195
Unemployment Insurance	7,881	6,711
Other Fringe Benefits	26,045	26,066
Total Fringe Benefits	<u>1,917,041</u>	<u>2,224,045</u>
Services:		
Contract Maintenance	106,284	102,966
Other Services	235	1,466
Total Services	<u>106,519</u>	<u>104,432</u>
Materials and Supplies Consumed:		
Revenue Vehicles Repairs	2,084,421	1,831,767
Buildings and Grounds Repairs	146,908	175,287
Fuel and Lubricants	101,308	101,455
Passenger Shelter Repairs	82,857	47,621
Garage Equipment Repairs	54,046	44,706
Service Supplies	51,307	58,837
Shop Tools	44,348	27,732
Service Vehicles Repairs	14,288	16,903
Other Materials and Supplies Consumed	10,313	19,068
Total Materials and Supplies Consumed	<u>2,589,796</u>	<u>2,323,376</u>
Miscellaneous:		
Leased Equipment	34,244	34,807
Other	22,983	34,150
Total Miscellaneous	<u>57,227</u>	<u>68,957</u>
Total Maintenance	<u><u>\$ 7,095,679</u></u>	<u><u>\$ 7,019,076</u></u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2019 and 2018

	2019	2018
General Administration		
Wages:		
Supervisors	\$ 1,059,401	\$ 1,250,404
Clerical	224,401	156,624
Total Wages	<u>1,283,802</u>	<u>1,407,028</u>
Fringe Benefits:		
Illinois Municipal Retirement Fund	284,537	262,768
Health and Dental Insurance	272,672	270,354
Social Security Tax	78,966	89,956
Workers' Compensation Insurance and Claims	5,425	4,163
Unemployment Insurance	3,916	1,992
Early Retirement Plan	-	9,828
Paid Absences	-	917
Other Fringe Benefits	103,292	46,585
Total Fringe Benefits	<u>748,808</u>	<u>686,563</u>
Services:		
Professional and Technical	1,708,820	675,453
Contract Maintenance	554,334	482,549
Temporary Help	67,674	129,893
Printing	2,963	3,545
Other Services	54,493	55,444
Total Services	<u>2,388,284</u>	<u>1,346,884</u>
Materials and Supplies Consumed:		
Small Equipment	9,270	9,941
Office Supplies	7,468	33,623
Total Materials and Supplies Consumed	<u>16,738</u>	<u>43,564</u>
Casualty and Liability Costs:		
Uninsured Public Liability	516,813	481,619
Public Liability and Property Damage Insurance	441,605	416,777
Physical Damage Insurance	49,153	49,804
Insurance and Property Damage Recoveries	(30,770)	(65,766)
Other Insurance	33,249	29,538
Total Casualty and Liability Costs	<u>1,010,050</u>	<u>911,972</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2019 and 2018

	2019	2018
General Administration Continued		
Miscellaneous:		
Utilities	406,900	348,310
Advertising	160,027	178,830
Dues and Subscriptions	83,189	82,033
Travel and Meetings	81,132	86,171
Leased Equipment	49,980	137,240
Other	253,327	128,707
Total Miscellaneous	<u>1,034,555</u>	<u>961,291</u>
 Total General Administration	 <u><u>\$ 6,482,237</u></u>	 <u><u>\$ 5,357,302</u></u>
 Illinois Terminal		
Wages:		
Security	\$ 158,063	\$ 119,202
Clerical	113,350	87,169
Cleaners	94,441	123,054
Supervisors	60,407	96,150
Total Wages	<u>426,261</u>	<u>425,575</u>
 Fringe Benefits:		
Health and Dental Insurance	149,409	159,996
Illinois Municipal Retirement Fund	68,679	76,760
Social Security Tax	43,839	35,606
Paid Absences	40,864	37,772
Uniform and Tool Allowances	2,539	1,676
Workers' Compensation Insurance and Claims	(42,595)	97,463
Other Fringe Benefits	3,433	2,624
Total Fringe Benefits	<u>266,168</u>	<u>411,897</u>
 Services:		
Contract Maintenance	27,652	31,180
Professional Services	964	2,068
Other Services	2,458	8,113
Total Services	<u>31,074</u>	<u>41,361</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2019 and 2018

	2019	2018
Illinois Terminal Continued		
Materials and Supplies Consumed:		
Buildings and Grounds Repairs	115,276	125,629
Shop Tools	24,174	16,966
Services Supplies	23,514	20,519
Other Materials and Supplies Consumed	5,656	3,734
Total Materials and Supplies Consumed	<u>168,620</u>	<u>166,848</u>
Miscellaneous:		
Utilities	129,010	114,065
Other	25,576	33,280
Total Miscellaneous	<u>154,586</u>	<u>147,345</u>
Total Illinois Terminal	<u><u>\$ 1,046,709</u></u>	<u><u>\$ 1,193,026</u></u>
C-CARTS		
Wages:		
Operators	\$ 281,639	\$ 286,527
Supervisors	35,602	36,545
Clerical	10,199	15,710
Training	8,531	7,488
Total Wages	<u>335,971</u>	<u>346,270</u>
Fringe Benefits:		
Illinois Municipal Retirement Fund	26,945	39,458
Social Security Tax	26,285	24,996
Health and Dental Insurance	23,643	25,084
Paid Absences	14,923	10,244
Unemployment Allowance	2,775	2,558
Uniform and Tool Allowances	676	254
Workers' Compensation Insurance and Claims	498	2,697
Other Fringe Benefits	992	543
Total Fringe Benefits	<u>96,737</u>	<u>105,834</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2019 and 2018

	2019	2018
C-CARTS Continued		
Services:		
Professional Services	26,411	8,512
Contractual Maintenance	3,615	3,515
Printing	275	863
Other Services	(25)	46
Total Services	<u>30,276</u>	<u>12,936</u>
Materials and Supplies Consumed:		
Fuel and Lubricants	95,999	102,511
Repairs and Maintenance	53,745	61,107
Tires and Tubes	16,115	14,739
Office Supplies	678	529
Buildings and Grounds Repairs	77	-
Small Tools and Equipment	-	3,572
Total Materials and Supplies Consumed	<u>166,614</u>	<u>182,458</u>
Miscellaneous:		
Leased Equipment	26,246	34,033
Utilities	4,321	-
Other	3,571	1,360
Total Miscellaneous	<u>34,138</u>	<u>35,393</u>
Casualty and Liability Costs:		
Public Liability and Property Damage Insurance	2,904	-
Uninsured Public Liability	-	2,665
Total Casualty and Liability Costs	<u>2,904</u>	<u>2,665</u>
Total C-CARTS	<u><u>\$ 666,640</u></u>	<u><u>\$ 685,556</u></u>
Depreciation		
Revenue Vehicles, Fareboxes, and Radios	\$ 4,746,138	\$ 4,551,888
Office and Garage Facilities	1,733,244	1,662,503
Office and Garage Equipment	58,138	93,988
Service Vehicles	73,033	47,890
Other Equipment	283,914	274,390
Total Depreciation	<u><u>\$ 6,894,467</u></u>	<u><u>\$ 6,630,659</u></u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-19-01-IL
For The Year Ended June 30, 2019

Operating Revenues:	
401 Passenger Fares for Transit Services	\$ 1,639,853
402 Special Transit Fares	5,809,434
403 School Bus Service	-
406 Auxiliary Revenue	254,936
407 Non-Transportation Revenue	963,290
411 State Grants and Reimbursements other than DOAP	-
413 Federal Grants and Reimbursements	-
	<hr/>
Total Operating Revenues	<u>\$ 8,667,513</u>
Operating Expenses:	
501 Labor	\$ 15,386,273
502 Fringe Benefits	11,544,376
503 Professional Services	2,622,797
504 Materials and Supplies Consumed	4,677,472
505 Utilities	535,910
506 Casualty and Liability	1,010,050
507 Taxes	55,062
508 Purchased Transportation	1,019,540
509 Miscellaneous Expense	507,979
511 Interest Expense	80,266
512 Leases, Rentals, and Purchase-Lease Payments	244,630
517 Debt Service on Equipment/Facilities	1,926,376
	<hr/>
Total Operating Expenses	<u>39,610,731</u>
Less: Ineligible Operating Expenses:	
Expenses Related to the Non-Transportation Areas of Illinois Terminal	(63,879)
Other Miscellaneous Expenses of 1101 East University	(6,641)
Professional Services Not Related to Transportation Services	(139,358)
APTA and IPTA Dues	(5,250)
	<hr/>
Total Ineligible Operating Expenses	<u>(215,128)</u>
Total Eligible Operating Expenses	<u>\$ 39,395,603</u>
Total Eligible Operating Expenses	\$ 39,395,603
Total Operating Revenues	8,667,513
Deficit	<u>\$ 30,728,090</u>
Sixty-Five Percent of Eligible Operating Expenses	<u>\$ 25,607,142</u>
Maximum Contract Amount	<u>\$ 36,388,625</u>
Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	\$ 25,607,142
Less - Fiscal Year 2019 Downstate Operating Assistance Received Through June 30, 2019	19,215,079
Less - Fiscal Year 2019 Downstate Operating Assistance Received Subsequent to June 30, 2019	<u>7,215,731</u>
Fiscal Year 2019 Downstate Operating Assistance (Over) Under Paid	<u>\$ (823,668)</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Prior Audit Findings –
Downstate Operating Assistance Grant OP-19-01-IL
For the Year Ended June 30, 2019

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-19-01-IL
For the Year Ended June 30, 2019

1. The financial statements of the Champaign-Urbana Mass Transit District (the District) are prepared in accordance with accounting principles generally accepted in the United States of America as adopted by the Governmental Accounting Standards Board.
2. The District complied with the Regulations for Operating Assistance to Downstate Areas.
3. The District's system of internal accounting controls and procedures was adequate relating to funds received and costs charged to the grant.
4. State funds were expended in accordance with the grant contract.
5. Financial reports and claims for advances were accurate and complete with no exceptions.

Champaign County
Section 5311 Annual Financial Report
Operating Period July 1, 2018 to June 30, 2019
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 4967

Revenue

Line Item	Description	Total
401	Passenger Fares/ Donations	\$63,782
402	Special Transit Fares	\$55,550
405	Charter Service	
406	Auxiliary Transportation	
407	Non-Transportation Revenue	
411	State Cash Grants	\$366,272
430	Contributed Services	
440	Subsidy From Other Sources	\$27,164
	Total Revenue	\$512,768
	Less: Non- 5311 Operating Revenues	(\$393,436)
	Section 5311 Operating Revenue	\$119,332

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor	\$45,801	\$290,171	\$335,972
502	Fringe Benefits	\$753	\$95,983	\$96,736
503	Services	\$26,411	\$3,865	\$30,276
504.01	Fuel and Oil		\$95,999	\$95,999
504.02	Tires and Tubes		\$16,115	\$16,115
504.99	Other Materials	\$314	\$54,186	\$54,500
505	Utilities	\$4,321		\$4,321
506	Casualty and Liability	\$2,904		\$2,904
507	Taxes			\$0
508	Purchased Transportation			\$0
509	Miscellaneous	\$914	\$2,657	\$3,571
511	Interest Expense			\$0
512	Lease and Rentals		\$26,246	\$26,246
	Other:			
	Total Expenses	\$81,418	\$585,222	\$666,640

Champaign County
Section 5311 Annual Financial Report
Operating Period July 1, 2018 to June 30, 2019
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 4967

	Administrative Expenses	Operating Expenses	Total
1) Expenses: Per Single Audit	\$81,418	\$585,222	\$666,640
2) Less: Ineligible Expenses per Single Audit			
3) Net Eligible Expenses ((1)-(2))	\$81,418	\$585,222	\$666,640
4) Less: Section 5311 Operating Revenues (From Page 1)		\$119,332	\$119,332
5) Section 5311 Operating Deficit ((3)-(4))		\$465,890	
6) Section 5311 Deficit ((3)-(4))			\$547,308
7) Section 5311 Reimbursement %	x 80%	x 50%	
			Grant Total
A) Eligible Reimbursement Per Percentages	\$65,135	\$232,944	\$298,079
B) Funding Limits per Contract			\$153,871
C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B))			\$153,871
D) Less: IDOT Payments- Section 5311 Reimbursement to Grantee			\$153,871
E) Amount (Over) Under Paid ((C)-(D))			\$0.00
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$393,437

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$ 366,272
Local Contracts	\$27,164
In-Kind Services, Subsidies, Donations	\$0
TOTAL LOCAL MATCH (Must equal (F))	\$ 393,436
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$64,891
FY Local Transit (Local Contracts) Amounts Received	\$110,683
Less expended for Capital \$ 0 Operating \$82,714.31	\$82,714
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$92,859

I certify that the revenues and costs claimed for reimbursement are adequately supported and the approved cost allocation plan (if applicable) has been followed as provided in the project budget.

Prepared By: Jolene Gensler

Title: Comptroller

Reviewed By/PCOM: _____

Date: _____

CPA Approval: See Independent Auditors' Report

Date: See Independent Auditors' Report

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-19-26-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2019

Operating Revenues:

401	Passenger Fares for Transit Services	\$ 63,783
402	Special Transit Fares	55,550
413	Federal Cash Grants & Reimbursement	153,871
413 .99	Sec. 5307 capital funds applied to state eligible op. expenses	-
.99	Job Access Reverse Commute & New Freedom	-
430	Contributed Services	-
440	Subsidy from Other Sectors of Operations	27,164
		<hr/>
	Total Operating Revenues	\$ 300,368
		<hr/> <hr/>

Operating Expenses

501	Labor	\$ 335,972
502	Fringe Benefits	96,736
503	Professional Services	30,276
504	Materials & Supplies Consumed	166,614
505	Utilities	4,321
506	Casualty & Liability	2,904
507	Taxes	-
508	Purchased Transportation	-
509	Miscellaneous Expense	3,571
511	Interest Expense	-
512	Leases, Rentals, and Purchase-Lease Payments	26,246
		<hr/>
	Total Operating Expenses	666,640

Ineligible Operating Expenses:

Other: _____

Less Total Ineligible Operating Expenses

-

Total Eligible Operating Expenses \$ 666,640

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-19-26-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2019

Total Eligible Operating Expenses	\$ 666,640
Total Operating Revenues	300,368
Deficit	<u>\$ 366,272</u>
 Sixty-Five Percent of Eligible Operating Expenses	 <u>\$ 433,316</u>
 Maximum Contract Amount	 <u>\$ 589,692</u>
 Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	 \$ 366,272
 Fiscal Year 2019 Downstate Operating Assistance Received Through June 30, 2019	 261,087
 Fiscal Year 2019 Downstate Operating Assistance Received Subsequent to June 30, 2019	 <u>105,185</u>
 Fiscal Year 2019 Downstate Operating Assistance (Over) Under Paid	 <u>\$ -</u>

Prepared By: <u>Jolene Gensler</u>	Title: <u>Comptroller, CUMTD</u>
Reviewed by PCOM: _____	Date: _____
Reviewed by Grantee: _____ Authorized Representative	Date: _____
CPA Approval: <u>See Independent Auditor's Report</u>	Date: <u>See Independent Auditor's Report</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Prior Audit Findings –
Downstate Operating Assistance Grant OP-19-26-IL
For the Year Ended June 30, 2019

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-19-26-IL
For the Year Ended June 30, 2019

1. The financial statements of the Champaign-Urbana Mass Transit District (the District) are prepared in accordance with accounting principles generally accepted in the United States of America as adopted by the Governmental Accounting Standards Board.
2. The District complied with the Regulations for Operating Assistance to Downstate Areas.
3. The District's system of internal accounting controls and procedures was adequate relating to funds received and costs charged to the grant.
4. State funds were expended in accordance with the grant contract.
5. Financial reports and claims for advances were accurate and complete with no exceptions.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant Number	Federal Awards Expended	Total Provided to Subrecipients
U.S. Department of Transportation -				
<i>Direct Awards:</i>				
<i>Federal Transit Cluster</i>				
Federal Transit Formula Grants	20.507 *	IL-2018-007-01	\$ 1,814,881	\$ -
<i>Pass Through from the County of Champaign, Illinois</i>				
Formula Grants for Rural Areas	20.509	OP-19-26-FED	153,871	-
<i>Pass Through from Illinois Department of Transportation</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CAP-13-1021-CVP	300,790	-
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CAP-16-1088-CVP	38,261	-
Program Total			339,051	-
Total Federal Expenditures			\$ 2,307,803	\$ -

* - Denotes a major program.

Notes to Schedule of Expenditures of Federal Awards:

1. The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the District's federal award programs presented on the accrual basis in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in the basic financial statements, which are presented in conformity with accounting principles generally accepted in the United States of America.
2. The District did not use the 10 percent de minimis indirect cost rate for the year ended June 30, 2019.
3. Property and equipment purchases that are presented as expenditures in the Schedule of Expenditures of Federal Awards may be capitalized by the District for presentation in the basic financial statements.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019

1. Summary of Auditor's Results

- (i) Type of auditor's report issued on the financial statements: Unmodified
- (ii) The audit did not disclose a material weakness in internal control over financial reporting.
- (iii) The audit did not disclose instances of noncompliance material to the financial statements.
- (iv) The audit did not disclose material weaknesses or significant deficiencies in internal control over the major federal award programs.
- (v) Type of auditor's report issued on compliance for the major program: Unmodified
- (vi) The audit did not disclose a finding that is required to be reported in accordance with 2 CFR section 200.516a.
- (vii) Major program:
 - U.S. Department of Transportation – Federal Transit Administration:
 - Federal Transit Cluster
 - CFDA #20.507
- (viii) The dollar threshold used to distinguish Type A and Type B programs was \$750,000.
- (ix) Champaign-Urbana Mass Transit District does not qualify as a low risk auditee.

2. Findings – Financial Statement Audit

None noted.

3. Findings and Questioned Costs – Major Federal Award Program Audit

None noted.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2019

No findings noted in the prior year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Champaign-Urbana Mass Transit District
Urbana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Champaign-Urbana Mass Transit District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 25, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Audit Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Champaign, Illinois
November 25, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees
Champaign-Urbana Mass Transit District
Urbana, Illinois

Report on Compliance for Each Major Federal Program

We have audited Champaign-Urbana Mass Transit District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2019. The District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (Schedule 10).

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Martin Hood LLC

Champaign, Illinois

November 25, 2019

November 25, 2019

Board of Trustees
Champaign-Urbana Mass Transit District
Urbana, Illinois

We have audited the financial statements of the Champaign-Urbana Mass Transit District (the District) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our email to the Board's Chairperson dated August 9, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during Fiscal Year 2019. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

- The estimated allowance for uncollectible receivables, which is based on the District's recent collection history for similar receivables.
- The useful lives of capital assets, which are based on past experience with similar capital assets.
- The estimates related to the District's pension liability and other postemployment benefit liability, which are based on actuarial calculations performed by actuaries working directly for the Illinois Municipal Retirement Fund and for the District, respectively.
- The amount of expenses eligible for reimbursement under the District's state and federal operating and capital grants, which is based on all available grant management guidance from the Illinois Department of Transportation, the U.S. Department of Transportation, and the U.S. Office of Management and Budget.

We evaluated the key factors and assumptions used to develop the estimates in determining that the estimated amounts are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 11 related to the District's pension plan. This disclosure was provided to management by the actuary hired by the Illinois Municipal Retirement Fund.
- Note 12 related to the District's other postemployment benefit plan. This disclosure was provided to management by the actuary hired by the District.

Overall, the financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

- Management may choose not to correct certain misstatements due to qualitative and quantitative factors, such as materiality. If applicable, these uncorrected misstatements are summarized on the attached Audit Difference Evaluation Form. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

- The attached Adjusting, Reclassifying, and Eliminating Journal Entry Reports, as applicable, summarize adjustments that were made to the financial statements. These entries were either (1) provided by management, or (2) identified during the performance of audit procedures and proposed to, discussed with, and approved by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated November 25, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplement the basic financial statements but are not required parts of the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Information

We were engaged to report on the information in the supplementary schedules, which accompany the financial statements and which will be presented separate from the financial statement, but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Martin Hood LLC

A handwritten signature in black ink, appearing to read "Mitchell R. Schluter", with a stylized, flowing script.

Mitchell R. Schluter, CPA

Champaign-Urbana Mass Transit District

Year End: June 30, 2019

Adjusting journal entries

Date: 7/1/2018 To 6/30/2019

TB-02

Staff NTW 10/15/2019	In-Charge NTW 10/15/2019	Manager GJD 10/20/2019
Partner MRS 11/6/2019	TR	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
4	6/30/2019	DEFERRED OUTFLOW - PENSIONS	1410400003			2,217,706.00			
4	6/30/2019	DEFERRED OUTFLOW - PENSIONS	1410400003			2,217,706.00			
4	6/30/2019	DEFERRED INFLOW - PENSIONS	2310100005				2,217,706.00		
4	6/30/2019	DEFERRED INFLOW - PENSIONS	2310100005				2,217,706.00		
To reverse PY reclass entry (which was recorded as an AJE by CUMTD) to Net the Deferred Outflow and Inflows related to the difference between Projected and Actual earnings on Pension Investments as required by GASB 68 and to reverse CU MTD's entry that was meant to reverse the PY entry but instead reduced each account. Discussed with and approved by Michelle Wright, Finance Director. Immaterial									
5	6/30/2019	DEFERRED OUTFLOW - PENSIONS	1410400003			8,031,818.00			
5	6/30/2019	DEFERRED INFLOW - PENSIONS	2310100005			2,303,247.00			
5	6/30/2019	PENSION LIABILITY	2310100006				11,855,610.00		
5	6/30/2019	IMRF - OPS	5020201000			1,116,080.00			
5	6/30/2019	IMRF - MAINT	5020204000			238,269.00			
5	6/30/2019	IMRF - G&A	5020216000			128,334.00			
5	6/30/2019	IMRF - IT	5020216200			37,862.00			
5	6/30/2019	IMRF - OPS	5020201000A						
To record FY19 GASB 68 activity per actuarial report. Discussed with and approved by Michelle Wright, Finance Director, on 9/6/19. MATERIAL									
6	6/30/2019	DEFERRED OUTFLOW - PENSIONS	1410400003			838,030.00			
6	6/30/2019	IMRF - OPS	5020201000				615,114.00		
6	6/30/2019	IMRF - MAINT	5020204000				131,319.00		
6	6/30/2019	IMRF - G&A	5020216000				70,730.00		
6	6/30/2019	IMRF - IT	5020216200				20,867.00		
6	6/30/2019	IMRF - OPS	5020201000A						
To record change in the Deferred Outflows -Pension for Post Measurement Date contributions. Discussed with and approved by Michelle Wright, Finance Director, on 9/6/19. MATERIAL									
8	6/30/2019	DEFERRED INFLOW - OPEB	2310100007	M-21		2,231.00			
8	6/30/2019	OPEB Liability	2310100008	M-21			77,775.00		
8	6/30/2019	OPEB EXPENSE - OPS	5020601000	M-21		26,363.00			
8	6/30/2019	OPEB EXPENSE - MAINT	5020604000	M-21		5,628.00			
8	6/30/2019	OPEB EXPENSE - G&A	5020616000	M-21		3,032.00			

12/2/2019

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Page 1

Champaign-Urbana Mass Transit District

Year End: June 30, 2019

Adjusting journal entries

Date: 7/1/2018 To 6/30/2019

TB-02-1

Staff NTW 10/15/2019	In-Charge NTW 10/15/2019	Manager GJD 10/20/2019
Partner MRS 11/6/2019	TR	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
8	6/30/2019	OPEB EXPENSE - IT	5020616200	M-21		894.00			
8	6/30/2019	Deferred Outflow - OPEB	MHOPEBDEFOUT	M-21		39,627.00			
To adjust OPEB accounts based on GASB 75 activity in the CY. Discussed with and approved by Michelle Wright, Finance Director, on 9/10/19. Immaterial									
9	6/30/2019	FIXED ASSETS - FEDERAL FUNDING	1110000001				865,593.00		
9	6/30/2019	FIXED ASSETS - STATE FUNDING	1110000002				215,824.00		
9	6/30/2019	FIXED ASSETS - LOCAL FUNDING	1110000003				607.00		
9	6/30/2019	ACCUM DEPRECIATION - FEDERAL	1110300021			865,593.00			
9	6/30/2019	ACCUM DEPRECIATION - STATE	1110300022			215,824.00			
9	6/30/2019	ACCUM DEPRECIATION - LOCAL	1110300023			607.00			
To record disposal of old capital assets with no net book value. Entry provided by Michelle Wright, Finance Director, on 10/7/19. Immaterial									
10	6/30/2019	FIXED ASSETS - LOCAL FUNDING	1110000003	F-01		153,820.00			
10	6/30/2019	ACCUM DEPRECIATION - LOCAL	1110300023	F-01			7,691.00		
10	6/30/2019	CONTRACT MAINTENANCE - OPS	5030501000	F-01			153,820.00		
10	6/30/2019	G.A. SYSTEM DEV.DEPRECIATION	5131316000	F-01		7,691.00			
To capitalize software expenses to an intangible capital asset and record related amortization expense. Discussed with and approved by Michelle Wright, Finance Director, on 10/15/19. Immaterial.									
11	6/30/2019	UNEARNED REVENUE - STATE OP ASSIST	2410000001	R-01		425,591.00			
11	6/30/2019	OPERATING ASSISTANCE - STATE	4110100000	R-01			425,591.00		
To adjust State Operating Assistance Grant Revenue and related receivable to actual based on information provided by CUMTD. Discussed with and approved by Jolene Gensler, Comptroller, on 10/15/19. MATERIAL									
14	6/30/2019	ACCUM DEPRECIATION - LOCAL	1110300023	F-01			46,415.00		
14	6/30/2019	ACCUM DEPR - OPERATING (DEBT SERVICE)	1110300024	F-01			58,277.00		
14	6/30/2019	G.A. FACILITIES DEPRECIATION	5131216000	F-01		104,692.00			
To adjust accumulated depreciation to actual. Entry provided by Jolene Gensler, Comptroller, on 9/26/19. Immaterial									

12/2/2019

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Champaign-Urbana Mass Transit District

Year End: June 30, 2019

Adjusting journal entries

Date: 7/1/2018 To 6/30/2019

TB-02-2

Staff NTW 10/15/2019	In-Charge NTW 10/15/2019	Manager GJD 10/20/2019
Partner MRS 11/6/2019	TR	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
16	6/30/2019	** ACCUMULATED EARNINGS (LOSSES)	3050100000	TB-01		38,667.00			
16	6/30/2019	OTHER NONTRANS. REVENUES	4079900001	TB-01			38,667.00		
To adjust net position to actual as of 6/30/18. Discussed with and approved by Jolene Gensler Comptroller, on 10/24/19. Immaterial									
17	6/30/2019	CAPITAL RESERVE	1410300001				1,366,610.17		
17	6/30/2019	CAPITAL RESERVE - CONTRA ACCT	1410300002			1,366,610.17			
PBC - Entry provided by Jolene Gensler, Comptroller, on 11/11/19, to adjust for FY19 Local share of asset additions.									
						20,385,922.17	20,385,922.17		
Net Income (Loss)			870,745.00						

Champaign-Urbana Mass Transit District

Year End: June 30, 2019

Reclassifying journal entries

Date: 7/1/2018 To 6/30/2019

TB-03

Staff	In-Charge	Manager
NTW 10/15/2019	NTW 10/15/2019	GJD 10/20/2019
Partner	TR	
MRS 11/6/2019		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
7	6/30/2019	DEFERRED OUTFLOW - PENSIONS	1410400003				4,405,911.00		
7	6/30/2019	DEFERRED INFLOW - PENSIONS	2310100005			4,405,911.00			
		To net the Deferred Outflow and Inflow Related to the difference between Projected and Actual Earnings on Pension Investments as Required by GASB 68. Discussed with and approved by Michelle Wright, Finance Director							
12	6/30/2019	GRANT REVENUE - STATE	4111000000	R-02		339,051.00			
12	6/30/2019	GRANT REVENUE - FEDERAL	4130500000	R-02			339,051.00		
		To reclassify federal capital grant revenue from state capital grant revenue. Discussed with and approved by Michelle Wright, Finance Director, on 10/16/19.							
13	6/30/2019	A/R - STATE OPERATING ASSISTANCE	1020700000	R-01			5,444.00		
13	6/30/2019	A/R - MISCELLANEOUS	1020800001	R-01		5,444.00			
		To reclassify immaterial receivable variance from the IL operating grant receivable to other receivables. Discussed with and approved by Michelle Wright, Finance Director, on 10/23/19.							
15	6/30/2019	PROFESSIONAL SERVICES - G&A	5030316000	R-01			4,120.00		
15	6/30/2019	PROFESSIONAL SERVICES - G&A - NON REIM	5030316400	R-01		4,120.00			
		To reclassify non-DOAP Grant Eligible Single Audit Costs from Professional Services - G&A - Reimbursable to Non Reimbursable. Discussed with and approved by Jolene Gensler, Comptroller, on 10/23/19.							
						4,754,526.00	4,754,526.00		
Net Income (Loss)			870,745.00						

ALG-CX-12.2: Audit Difference Evaluation FormGovernmental Unit: Champaign-Urbana Mass Transit DistrictFinancial Statement Date: 6/30/2019Opinion Unit: A Listing of Known Audit Differences Over: \$ 42,000

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	Work-paper Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of:						
				Total Assets and Deferred Outflows	Total Liabilities and Deferred Inflows	Working Capital	Net Position	Revenues	Expenses	Change in Net Position
Unrecorded accounts payable item at 6/30/18 related to MCORE Project \$169,786	F	Management Decision	Z-02						169,786	(169,786)
Operating Grant Impact of the Above Item	F	Management Decision	Z-02					110,361		110,361
Overstated depreciation on 2009 40-Foot buses (#0958 to #0962)	F	Management Decision	F-01	(130,744)			(130,744)		130,744	(130,744)
Change in Net Pension Liability and Deferred Outflows Using Audited Schedule of Changes in Fiduciary Net Position for IMRF rather than Actuarial Report's Estimate	Estimate	Management Decision	M-15	(100,442)	(94,877)		(5,565)		5,565	(5,565)
Operating Grant Impact of the Above Item	Estimate	Management Decision	M-15	3,617		3,617	3,617	3,617		3,617
Total				(227,569)	(94,877)	3,617	(132,692)	113,978	306,095	(192,117)
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				(227,569)	(94,877)	3,617	(132,692)	113,978	306,095	(192,117)
Effect of unadjusted AD—prior years										
Combined current year and prior year AD (rollover method)				(227,569)	(94,877)	3,617	(132,692)	113,978	306,095	(192,117)
Financial statement caption totals				117,258,683	31,489,241	13,518,999	85,769,442	46,116,207	45,245,462	870,745
Current year AD as % of F/S captions (iron curtain method)				-0.19%	-0.30%	0.03%	-0.15%	0.25%	0.68%	-22.06%
Current and prior year AD as % of F/S captions (rollover method)				-0.19%	-0.30%	0.03%	-0.15%	0.25%	0.68%	-22.06%

MTD MANAGING DIRECTOR OPERATING NOTES

December, 2019

RIDERSHIP

Monthly Ridership

■ FY2019
■ FY2020
■ 5 Year Average

1,375,516

1,346,402

1,378,313

↓ -2.12%

↓ -2.32%

October

Year-to-Date Ridership

■ FY2019
■ FY2020
■ 5 Year Average

3,761,247

3,647,931

3,867,322

↓ -3.01%

↓ -5.67%

Year-to-Date

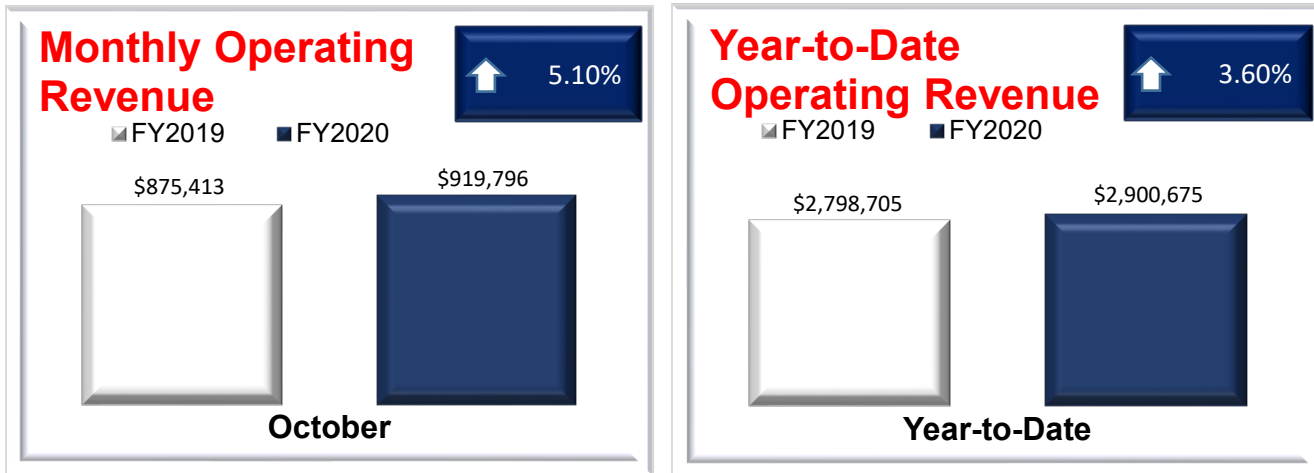
Ridership was down in October by 2.1% from last October. There were the same number of weekdays, Saturdays and Sundays so it is a good comparison with the only differences being environmental and reroutes-related. The average temperature was down slightly (1 degree) at 53 degrees, the precipitation was up 0.73" at 2.44" and the price of gas was down \$0.20 at \$2.57.

October was a full month of the MCORE phase where Wright Street was open northbound but still closed southbound. This improved the run times and walking distances for most of the affected routes, in one of the directions. That is an improvement over August and September when Wright Street was fully closed, but still a significant disruption for the service. The Bradley Avenue bridge, Kirk Drive (Water Survey) and the Market Street reroutes were in effect for October, which also caused varying levels of disruption.

The Route Performance Report shows that there is a slight drop in ridership per revenue hour in most service windows, when compared to last October. The routes that operate on Wright Street are lower, like the Illini and Silver. The routes that serve White Street are higher because that segment was under construction last Fall. Routes that serve both Wright Street and White Street, like the Yellows, Red and Brown; have little difference between the years because they've been under construction for both years, albeit on different segments of the route.

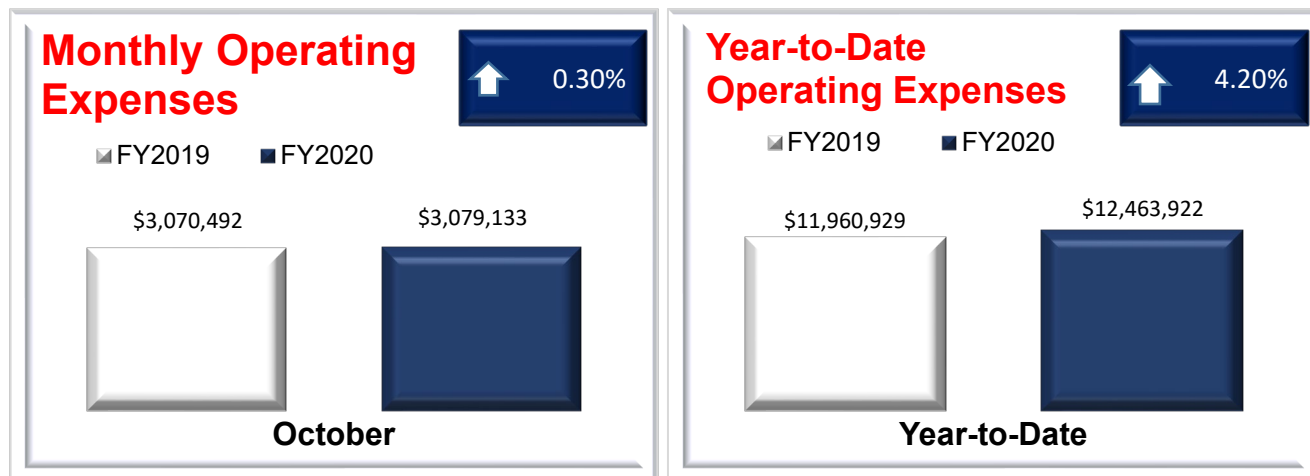
Overall weekday ridership per revenue hour is down about 2.2 rides per hour at 55.6. Weekend ridership per revenue hour is down 0.4 at 47.2. The routes with the largest increases from last October were the Teal, Navy, Raven, Gold Hopper, Gold and Red. The Teal and Red were directly related to MCORE construction because they operate on White Street which was under construction last year. The Raven and Golds are likely benefiting from being regular route while other routes are being rerouted. The Navy is becoming more established and people's travel patterns are adapting to the updated routing. The biggest drops in ridership come from the Blue, Yellow Hopper, Silver, Pink, and Ruby. The Blue, Yellow Hopper, and Silver are directly related to MCORE. The Pink has a major reroute because of the Bradley Avenue bridge project. The explanation of the Ruby's ridership being lower is that it is using a van, which doesn't have automatic passenger counters. Each ride must be entered manually. This is something that needs to be investigated.

OPERATING REVENUE



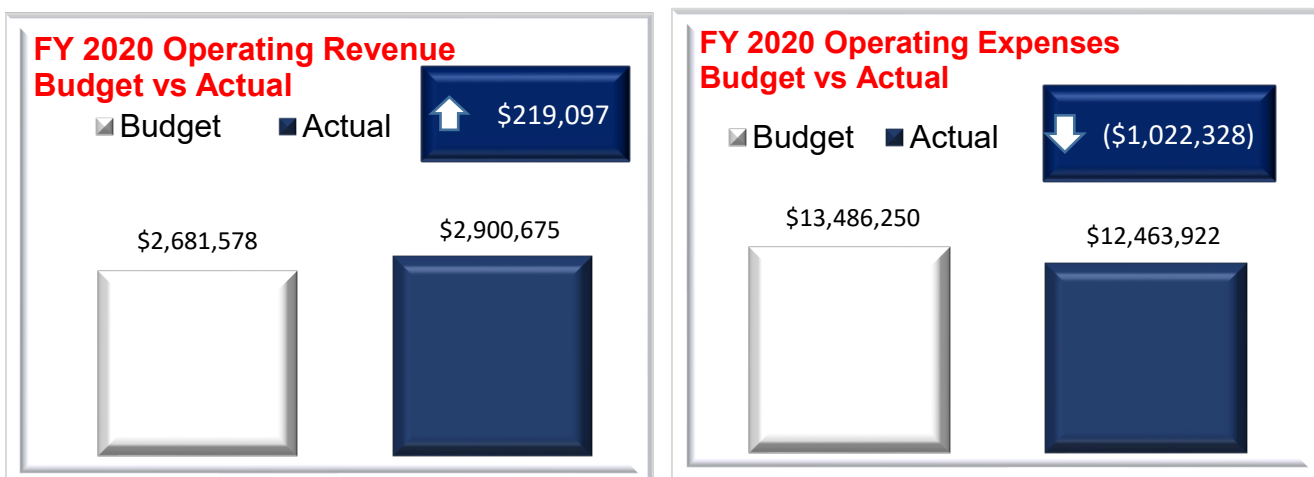
October, 2019 operating revenue was 5.1% above October, 2018, and year-to-date operating revenue was 3.6% above FY2019.

OPERATING EXPENSES



October operating expenses were 0.3% above October, 2018. Year-to-date operating expenses were 4.2% above FY2019.

YEAR-TO-DATE REVENUE & EXPENSES



Year-to-date operating revenues are \$219,097 above budget while operating expenses are \$1,022,328 under budget.

MANAGING DIRECTOR'S NOTES

* MTD has been awarded a grant for \$17,275,000 from the Federal Transit Administration's FY2019 Bus & Bus Facilities grant program. This will make up the majority of the \$25M commitment MTD has made to The Yards project in downtown Champaign. Obviously, this is phenomenal news! We are grateful for all of the support we have received for our Yards funding applications and efforts. Many individuals and local entities have been supporting us along with Congressman Davis and Senators Durbin and Duckworth.

There were awards for 94 projects and the average grant award was for \$4.5M (previously, the average award was for \$1.9M). There were seven recipients who received the largest grant award amount of \$17.275M, while last year the largest award was \$11M.

Staff continues to negotiate the Intergovernmental Agreement with the City of Champaign and the Development Agreement with Core. We are hopeful that we can begin the bidding process for Architectural & Engineering work in the first half of 2020.

* The West Connect software update should be ready mid-December. Apparently Routematch needed to build this from scratch to meet our service model. Once we see some results, we will know if it is working appropriately. If the results are good, we will then begin marketing the service.

* The bid openings for the re-released RFP regarding the Facility Modifications for our Hydrogen Fuel Cell project will be opened December 13. We plan on bringing that award request to the Board at the January meeting.

* All of the equipment for the new in-ground lifts in our Maintenance Department has been ordered. Installation is expected to begin in January.

* The Holidays are here and many people will be taking days off to spend time with family and friends. We often forget about those that will be at work on these days. Illinois Terminal is open 365 days a year, including Thanksgiving and Christmas so that we can always help provide critical services to the community. We are thankful for our employees' hard work and dedication, especially this time of year.

MAJOR EFFORTS

Development Efforts

The Yards/Illinois Terminal Expansion – Similar to the previous month, progress has been made with discussions on the Development Agreement and Intergovernmental Agreement. A separate agreement with the developer for A&E work is also in development. Additionally, National Environmental Policy Act (NEPA) work is underway.

ONGOING PROJECTS

Staff continues to work on:

- MCORE – As mentioned above, northbound traffic on Wright Street has been restored. Southbound traffic remains rerouted. If the schedule is maintained, two-way traffic will begin this month.

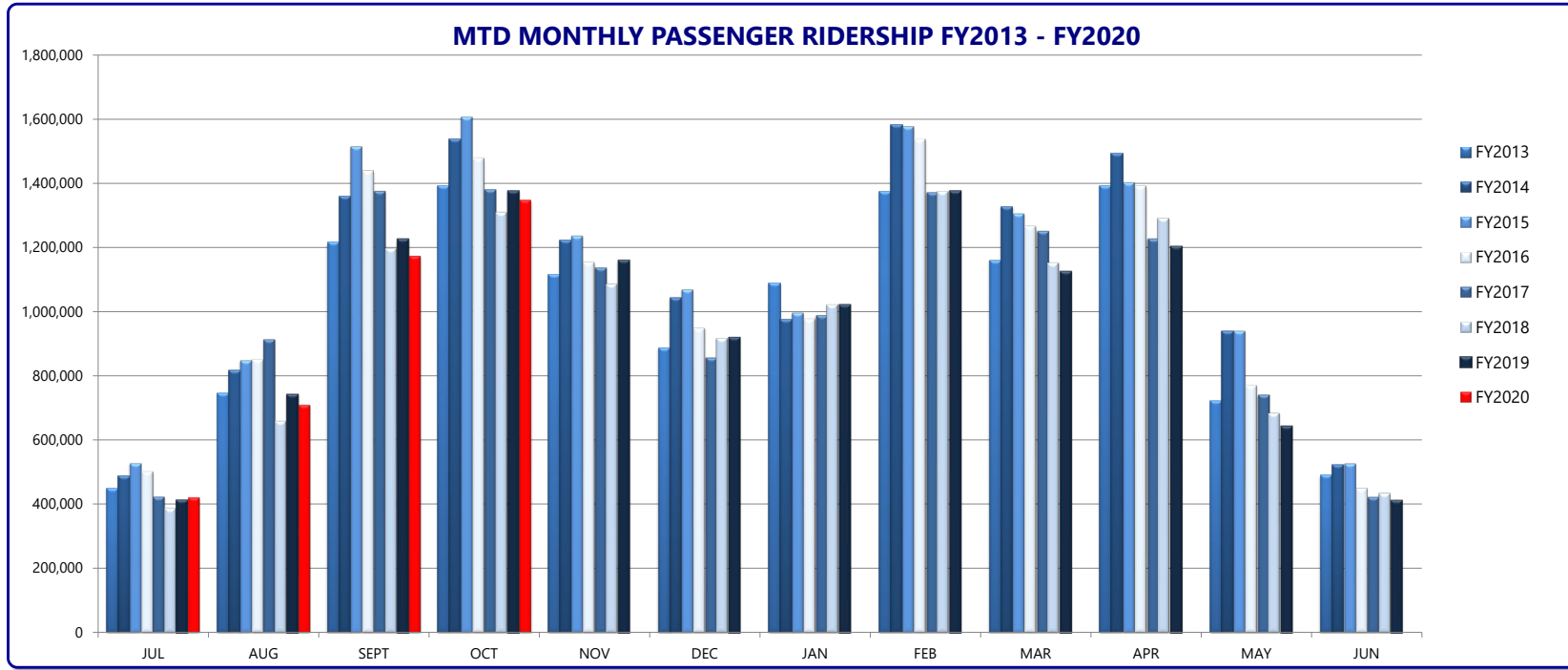
Champaign-Urbana Mass Transit District

Fiscal-Year-to-Date Ridership Comparison

	Oct-19	Oct-18	% Change	FY20 YTD	FY19 YTD	% Change
Adult Rides	41,000	41,128	-0.3%	159,698	161,928	-1.4%
School Rides	52,487	57,568	-8.8%	132,097	131,571	0.4%
DASH/Senior - E & D Rides	53,660	57,651	-6.9%	209,591	214,844	-2.4%
U of I Faculty/Staff Rides	43,145	39,576	9.0%	134,241	128,478	4.5%
Annual Pass	54,480	62,759	-13.2%	196,824	230,057	-14.4%
U of I Student Rides	1,042,686	1,059,933	-1.6%	2,610,135	2,695,084	-3.2%
All Day Passes	450	713	-36.9%	1,879	2,907	-35.4%
Transfers	14,247	14,427	-1.2%	51,544	53,408	-3.5%
Saferides	4,697	3,220	45.9%	6,982	5,221	33.7%
West Connect	69	-	-	158	-	-
Monthly Pass	23,802	23,478	1.4%	89,284	85,774	4.1%
Veterans Pass	4,343	4,182	3.8%	15,571	14,045	10.9%
Total Unlinked Passenger Ride:	1,335,066	1,364,635	-2.2%	3,608,004	3,723,317	-3.1%
Half-Fare Cab Subsidy Rides	1,106	1,210	-8.6%	4,702	4,581	2.6%
ADA Rides	10,230	9,671	5.8%	35,225	33,349	5.6%
TOTAL	1,346,402	1,375,516	-2.1%	3,647,931	3,761,247	-3.0%

	Oct-19	Oct-18
Weekdays	23	23
UI Weekdays	23	23
Saturdays	4	4
UI Saturdays	4	4
Sundays	4	4
UI Sundays	4	4
Champaign Schools Days	20	20
Urbana School Days	21	21
Holidays	0	0
Average Temperature	53	54
Total Precipitation	2.44	1.71
Average Gas Price	\$2.57	\$2.77

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
JUL	447,178	487,363	529,018	503,481	424,915	389,398	415,476	420,729
AUG	745,337	817,249	848,165	851,098	914,496	661,178	743,728	708,465
SEPT	1,215,967	1,358,928	1,514,019	1,439,491	1,375,803	1,197,928	1,226,527	1,172,335
OCT	1,391,576	1,538,309	1,606,340	1,478,275	1,380,990	1,310,380	1,375,516	1,346,402
NOV	1,115,234	1,223,026	1,236,071	1,153,897	1,137,573	1,087,343	1,160,184	
DEC	887,209	1,044,064	1,068,608	949,030	857,837	917,782	920,718	
JAN	1,086,962	975,863	996,469	977,223	989,700	1,022,713	1,022,403	
FEB	1,374,653	1,582,330	1,576,687	1,537,540	1,371,778	1,375,553	1,375,560	
MAR	1,160,228	1,327,336	1,305,425	1,266,676	1,251,352	1,153,015	1,125,644	
APR	1,392,237	1,492,613	1,402,475	1,391,286	1,228,127	1,292,424	1,203,603	
MAY	722,264	939,758	940,147	770,860	742,253	684,678	645,383	
JUN	489,327	522,493	528,360	451,663	424,219	435,993	414,421	
TOTAL	12,028,172	13,309,332	13,551,784	12,770,520	12,099,043	11,528,385	11,629,163	3,647,931



Route Performance Report

October 2019

Weekdays

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Daytime Campus Fixed Route	550,704	4,991.08	110.34		54,707.70	10.07	
1 Yellow Hopper	55,580	641.20	86.68	0.79	7,092.89	7.84	0.78
10 Gold Hopper	55,785	481.55	115.84	1.05	5,792.92	9.63	0.96
12 Teal	101,513	867.97	116.95	1.06	9,185.93	11.05	1.10
13 Silver	80,221	737.27	108.81	0.99	9,084.60	8.83	0.88
21 Raven	8,185	219.27	37.33	0.34	2,311.36	3.54	0.35
22 Illini	249,420	2,043.83	122.04	1.11	21,240.00	11.74	1.17
Daytime Community Fixed Route	444,741	12,553.83	35.43		176,292.21	2.52	
1 Yellow	61,194	1,259.77	48.58	1.37	16,887.56	3.62	1.44
2 Red	43,181	1,254.82	34.41	0.97	16,440.36	2.63	1.04
3 Lavender	24,035	690.34	34.82	0.98	9,464.87	2.54	1.01
4 Blue	17,236	575.33	29.96	0.85	7,402.79	2.33	0.92
5 Green	64,188	1,350.08	47.54	1.34	17,466.74	3.67	1.46
5 Green Express	14,871	351.33	42.33	1.19	5,286.11	2.81	1.12
5 Green Hopper	44,096	761.76	57.89	1.63	10,017.62	4.40	1.74
6 Orange	20,833	797.71	26.12	0.74	10,237.82	2.03	0.81
6 Orange Hopper	8,229	297.08	27.70	0.78	3,496.70	2.35	0.93
7 Grey	38,295	1,145.87	33.42	0.94	15,536.81	2.46	0.98
8 Bronze	6,606	331.39	19.93	0.56	4,910.58	1.35	0.53
9 Brown	39,421	1,324.28	29.77	0.84	18,462.69	2.14	0.85
10 Gold	48,644	941.99	51.64	1.46	13,610.11	3.57	1.42
11 Ruby	580	124.87	4.64	0.13	2,376.32	0.24	0.10
14 Navy	8,309	484.80	17.14	0.48	9,243.33	0.90	0.36
16 Pink	5,023	862.40	5.82	0.16	15,451.81	0.33	0.13

* The Percent of Group Ridership shows how the ridership for the route compares to the group

+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average. Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Evening Campus Fixed Route	124,166	1,593.97	77.90		18,762.72	6.62	
120 Teal	21,233	320.78	66.19	0.85	3,748.09	5.67	0.86
130 Silver	14,260	172.90	82.48	1.06	2,148.84	6.64	1.00
220 Illini	88,673	1,100.28	80.59	1.03	12,865.79	6.89	1.04
Evening Community Fixed Route	56,677	2,026.24	27.97		28,957.86	1.96	
50 Green	16,589	481.78	34.43	1.23	6,763.58	2.45	1.25
50 Green Hopper	9,906	256.42	38.63	1.38	3,435.63	2.88	1.47
70 Grey	7,898	356.38	22.16	0.79	4,991.29	1.58	0.81
100 Yellow	20,439	679.66	30.07	1.08	9,309.71	2.20	1.12
110 Ruby	991	80.60	12.30	0.44	1,345.05	0.74	0.38
180 Lime	854	171.40	4.98	0.18	3,112.60	0.27	0.14
Total	1,176,288	21,165.12	55.58		278,720.49	4.22	

* The Percent of Group Ridership shows how the ridership for the route compares to the group

+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average. Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.

Route Performance Report

October 2019

Weekends

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Saturday Daytime Campus Fixed Route	16,183	204.53	79.12		2,434.11	6.65	
120 Teal	6,633	94.53	70.17	0.89	1,029.94	6.44	0.97
130 Silver	7,041	73.00	96.45	1.22	920.24	7.65	1.15
220 Illini	2,509	37.00	67.81	0.86	483.94	5.18	0.78
Saturday Daytime Community Fixed Route	32,116	954.27	33.66		13,322.30	2.41	
20 Red	3,423	127.93	26.76	0.80	1,628.06	2.10	0.87
30 Lavender	1,773	86.73	20.44	0.61	1,343.11	1.32	0.55
50 Green	8,258	180.15	45.84	1.36	2,319.27	3.56	1.48
70 Grey	5,659	183.48	30.84	0.92	2,443.92	2.32	0.96
100 Yellow	10,961	216.43	50.64	1.50	2,895.07	3.79	1.57
110 Ruby	1,381	75.73	18.24	0.54	1,264.62	1.09	0.45
180 Lime	661	83.80	7.89	0.23	1,428.25	0.46	0.19
Saturday Evening Campus Fixed Route	28,234	378.57	74.58		4,499.83	6.27	
120 Teal	3,861	59.13	65.29	0.88	648.86	5.95	0.95
130 Silver	3,306	63.40	52.15	0.70	783.82	4.22	0.67
220 Illini	21,067	256.03	82.28	1.10	3,067.15	6.87	1.09
Saturday Evening Community Fixed Route	11,205	372.73	30.06		5,146.27	2.18	
50 Green	3,481	89.38	38.94	1.30	1,217.89	2.86	1.31
50 Green Hopper	1,872	40.00	46.80	1.56	514.08	3.64	1.67
70 Grey	1,298	70.07	18.53	0.62	935.88	1.39	0.64
100 Yellow	4,301	130.34	33.00	1.10	1,746.98	2.46	1.13
110 Ruby	102	12.80	7.97	0.27	213.40	0.48	0.22

* The Percent of Group Ridership shows how the ridership for the route compares to the group

+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average. Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
180 Lime	151	30.13	5.01	0.17	518.04	0.29	0.13
Sunday Daytime Campus Fixed Route	12,117	163.53	74.09		1,960.65	6.18	
120 Teal	4,725	68.73	68.74	0.93	749.40	6.31	1.02
130 Silver	5,103	63.53	80.32	1.08	803.81	6.35	1.03
220 Illini	2,289	31.27	73.21	0.99	407.44	5.62	0.91
Sunday Daytime Community Fixed Route	14,215	436.43	32.57		6,275.98	2.26	
30 Lavender	1,352	71.95	18.79	0.58	1,112.20	1.22	0.54
70 Grey	3,752	138.62	27.07	0.83	1,855.41	2.02	0.89
100 Yellow	8,610	165.80	51.93	1.59	2,216.37	3.88	1.72
180 Lime	501	60.07	8.34	0.26	1,092.00	0.46	0.20
Sunday Evening Campus Fixed Route	20,027	328.93	60.88		3,889.08	5.15	
120 Teal	4,289	69.80	61.45	1.01	757.45	5.66	1.10
130 Silver	2,371	51.80	45.77	0.75	643.81	3.68	0.72
220 Illini	13,367	207.33	64.47	1.06	2,487.82	5.37	1.04
Sunday Evening Community Fixed Route	3,848	85.55	44.98		1,197.84	3.21	
50 Green	1,520	28.00	54.29	1.21	362.05	4.20	1.31
100 Yellow	2,328	57.55	40.45	0.90	835.79	2.79	0.87
Total	137,945	2,924.54	47.17		38,726.05	3.56	

* The Percent of Group Ridership shows how the ridership for the route compares to the group

+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average. Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.

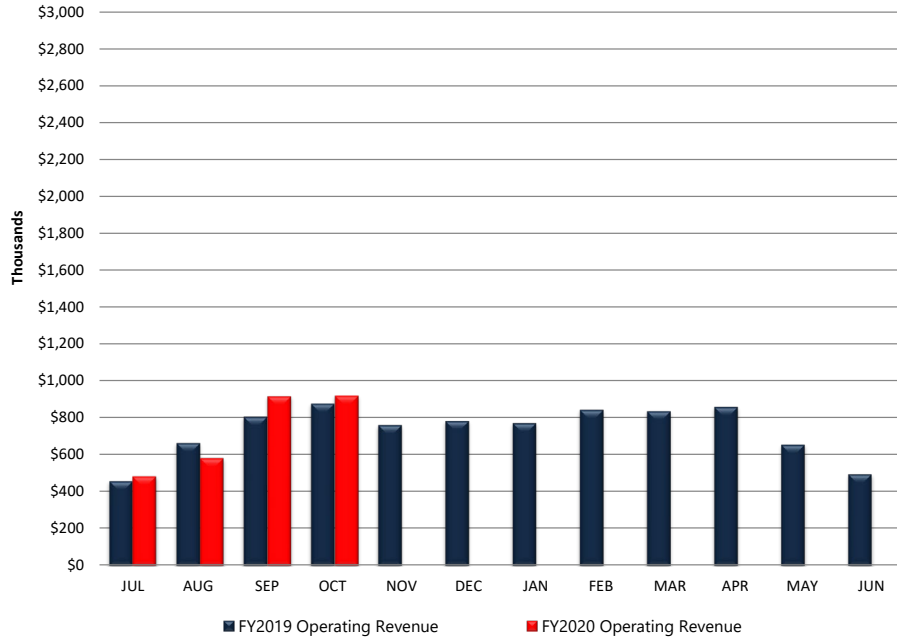
Champaign-Urbana Mass Transit District

December 4, 2019

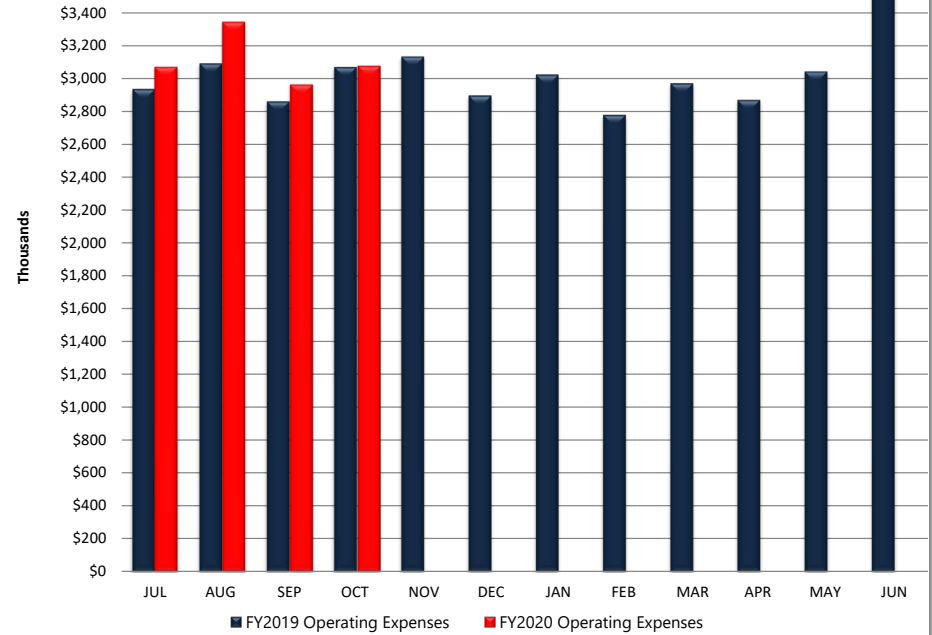
Comparison of FY2020 vs FY2019 Revenue and Expenses

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY2019 Operating Revenue	\$456,679	\$661,960	\$804,652	\$875,413	\$758,843	\$781,813	\$770,361	\$841,929	\$834,975	\$857,210	\$654,107	\$494,285
FY2020 Operating Revenue	\$483,085	\$581,203	\$916,591	\$919,796								
FY2019 Operating Expenses	\$2,936,660	\$3,091,733	\$2,862,044	\$3,070,492	\$3,134,232	\$2,896,837	\$3,023,403	\$2,779,377	\$2,971,048	\$2,870,550	\$3,044,527	\$4,020,536
FY2020 Operating Expenses	\$3,072,753	\$3,346,577	\$2,965,460	\$3,079,133								
FY2019 Operating Ratio	15.55%	21.41%	28.11%	28.51%	24.21%	26.99%	25.48%	30.29%	28.10%	29.86%	21.48%	12.29%
FY2020 Operating Ratio	15.72%	17.37%	30.91%	29.87%								

**Champaign-Urbana Mass Transit District
Comparison of FY2020 vs. FY2019
Operating Revenue**



**Champaign-Urbana Mass Transit District
Comparison of FY2020 vs. FY2019
Operating Expenses**



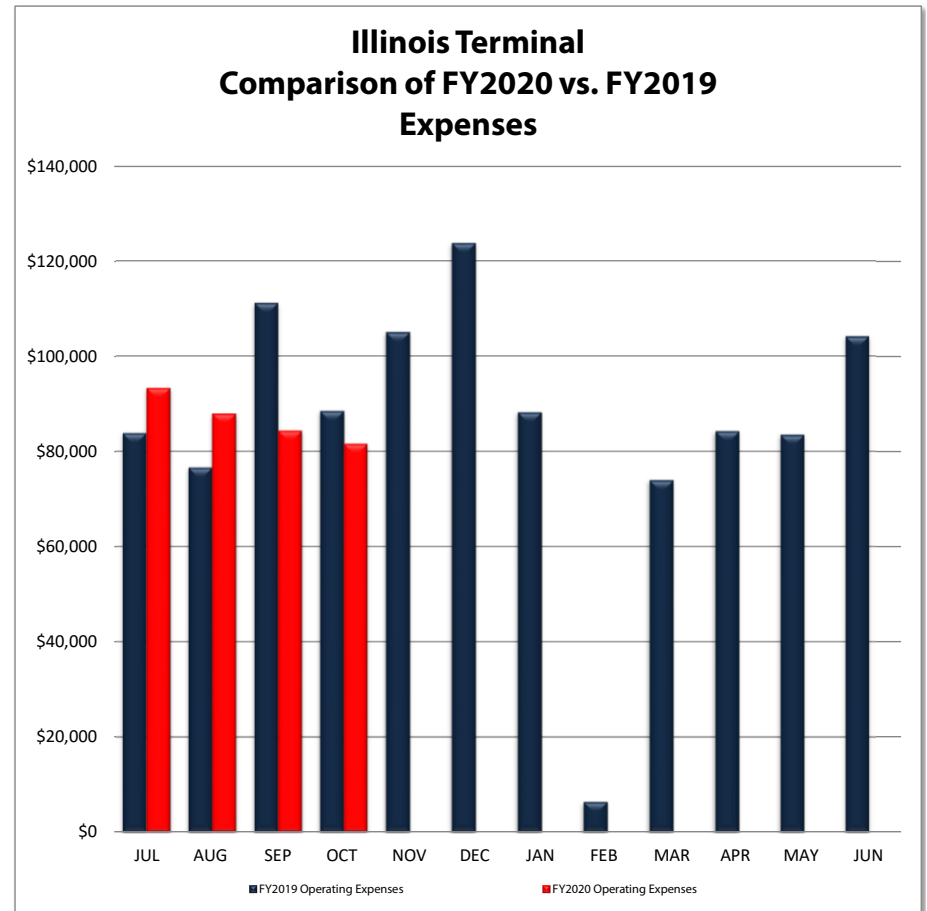
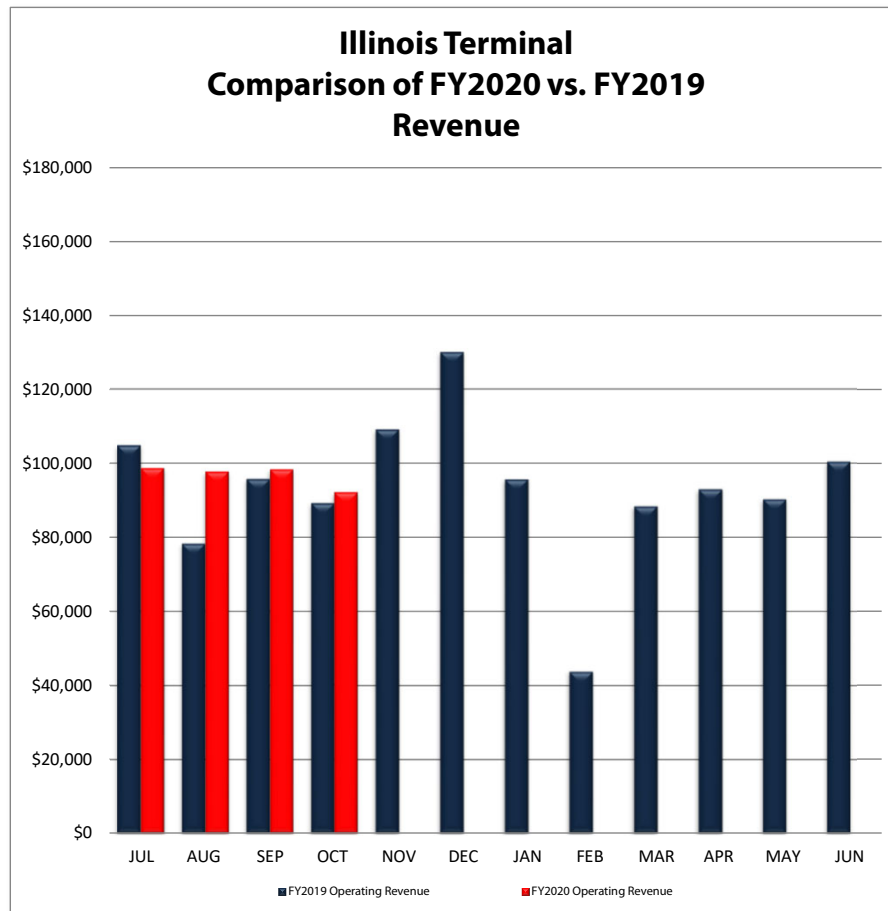
Champaign-Urbana Mass Transit District

Illinois Terminal

Comparison of FY2020 vs FY2019 Revenue and Expenses

November 27, 2019

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Last 12 Months
FY2019 Operating Revenue	\$104,815	\$78,390	\$95,733	\$89,298	\$109,118	\$129,955	\$95,655	\$43,921	\$88,422	\$93,038	\$90,305	\$100,463	Revenue
FY2020 Operating Revenue	\$98,643	\$97,691	\$98,255	\$92,150									\$1,137,616
FY2019 Operating Expenses	\$83,942	\$76,740	\$111,151	\$88,570	\$105,039	\$123,719	\$88,284	\$6,433	\$74,072	\$84,312	\$83,559	\$104,203	Expenses
FY2020 Operating Expenses	\$93,298	\$87,910	\$84,314	\$81,550									\$1,016,691
FY2019 Operating Ratio	124.9%	102.2%	86.1%	100.8%	103.9%	105.0%	108.4%	682.7%	119.4%	110.3%	108.1%	96.4%	Ratio
FY2020 Operating Ratio	105.7%	111.1%	116.5%	113.0%	-	-	-	-	-	-	-	-	111.9%



HOURS	Oct 2018	Oct 2019	% Change	FY2019 to Date	FY2020 to Date	% Change
Passenger Revenue	27,092.90	27,709.45	2.3%	91,311.78	93,825.15	2.8%
Vacation/Holiday/Earned Time	3,765.23	4,101.87	8.9%	26,968.35	24,561.57	-8.9%
Non-Revenue	7,207.42	7,658.19	6.3%	30,262.17	31,887.62	5.4%
TOTAL	38,065.55	39,469.51	3.69%	148,542.30	150,274.34	1.17%

REVENUE/EXPENSES	Oct 2018	Oct 2019	% Change	FY2019 to Date	FY2020 to Date	% Change
Operating Revenue	\$875,413.39	\$919,796.23	5.1%	\$2,798,704.63	\$2,900,674.96	3.6%
Operating Expenses	\$3,070,492.28	\$3,079,132.88	0.3%	\$11,960,929.36	\$12,463,922.09	4.2%
Operating Ratio	28.51%	29.87%	4.8%	23.40%	23.27%	-0.5%
Passenger Revenue/Revenue Vehicle Hour	\$25.16	\$25.61	1.8%	\$24.38	\$23.19	-4.9%

RIDERSHIP	Oct 2018	Oct 2019	% Change	FY2019 to Date	FY2020 to Date	% Change
Revenue Passenger	1,350,208	1,320,819	-2.2%	3,669,909	3,556,460	-3.1%
Transfers	14,427	14,247	-1.2%	53,408	51,544	-3.5%
Total Unlinked	1,364,635	1,335,066	-2.2%	3,723,317	3,608,004	-3.1%
ADA Riders	9,671	10,230	5.8%	33,349	35,225	5.6%
Half Fare Cab	1,210	1,106	-8.6%	4,581	4,702	2.6%
TOTAL	1,375,516	1,346,402	-2.12%	3,761,247	3,647,931	-3.01%

PASSENGERS/REVENUE HOUR	Oct 2018	Oct 2019	% Change	FY2019 to Date	FY2020 to Date	% Change
Hour	50.37	48.18	-4.3%	40.78	38.45	-5.7%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2020 Thru Fiscal Year: 2020		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District			As of: 11/26/2019	
Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %
4000000000 **** R E V E N U E ****								
4000000099 ** TRANSPORTATION REVENUE								
4010000000 * PASSENGER FARES								
54,695.42	54,166.67	53,590.69	0.98%	4010100000 FULL ADULT FARES	221,658.70	216,666.68	217,031.35	2.30%
1,908.00	1,416.67	1,270.00	34.68%	4010300000 STUDENT FARES	5,084.87	5,666.68	4,279.26	-10.27%
0.00	0.00	-0.87	0.00%	4010700000 FARE REFUNDS	0.00	0.00	-41.22	0.00%
14,453.17	16,666.67	16,672.92	-13.28%	4010800000 ANNUAL PASS REVENUE	58,577.94	66,666.68	65,932.00	-12.13%
5,825.75	7,083.33	6,406.25	-17.75%	4011000000 HALF FARE CAB	24,343.83	28,333.32	23,695.46	-14.08%
5,333.00	4,166.67	2,677.00	27.99%	4011100000 ADA TICKETS & FARES	15,076.00	16,666.68	12,446.00	-9.54%
82,215.34	83,500.01	80,615.99	-1.54%	4019900099 * TOTAL PASSENGER FARES	324,741.34	334,000.04	323,342.85	-2.77%
627,552.83	618,500.00	601,125.71	1.46%	4020300000 U OF I CAMPUS SERVICE	1,851,221.16	1,819,800.00	1,902,509.11	1.73%
26,527.90	27,083.33	25,511.67	-2.05%	4020500000 ADA - U I & DSC CONTRACTS	106,111.60	108,333.32	111,267.68	-2.05%
80,502.56	62,222.22	76,752.00	29.38%	4030100000 SCHOOL SERVICE FARES	160,565.56	124,444.44	153,504.00	29.03%
1,898.85	2,083.33	1,493.30	-8.86%	4060100000 I.T. COMMISSIONS	8,886.20	8,333.32	7,976.80	6.63%
24,176.66	25,000.00	31,994.24	-3.29%	4060300000 ADVERTISING REVENUE	87,990.33	100,000.00	70,090.65	-12.01%
842,874.14	818,388.89	817,492.91	2.99%	4069900099 ** TOTAL TRANSPORTATION REVEN	2,539,516.19	2,494,911.12	2,568,691.09	1.79%
4070000000 ** NON - TRANSPORTATION REVENUE								
1,072.89	1,666.67	2,054.85	-35.63%	4070100000 SALE OF MAINTENANCE SERVICES	5,746.08	6,666.68	7,076.10	-13.81%
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%
39,319.39	32,500.00	37,145.31	20.98%	4070300000 BUILDING RENTAL - IL TERMINAL	161,474.64	130,000.00	149,539.91	24.21%
2,001.05	2,083.33	2,001.05	-3.95%	4070300002 BUILDING RENTAL - 801 & 1101	8,004.20	8,333.32	8,004.20	-3.95%
34,952.95	10,416.67	19,976.45	235.55%	4070400000 INVESTMENT INCOME	150,613.98	41,666.68	48,602.43	261.47%
-1,686.74	0.00	-6,502.96	-100.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	27,131.05	0.00	1,339.00	100.00%
0.00	0.00	0.50	0.00%	4070800000 OVER OR SHORT	0.00	0.00	85.07	0.00%
0.00	0.00	0.00	0.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	2,670.00	0.00	0.00	100.00%
1,262.55	0.00	3,245.28	100.00%	4079900001 OTHER NONTRANS. REVENUES	5,518.82	0.00	15,366.83	100.00%
76,922.09	46,666.67	57,920.48	64.83%	4079900099 ** TOTAL NON - TRANSPORTATION R	361,158.77	186,666.68	230,013.54	93.48%
919,796.23	865,055.56	875,413.39	6.33%	4079999999 *** TOTAL TRANS & NON - TRANS RE	2,900,674.96	2,681,577.80	2,798,704.63	8.17%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2020 Thru Fiscal Year: 2020		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District			As of: 11/26/2019	
Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %
4080000000 ** TAXES LEVIED DIRECTLY								
755,425.00	687,500.00	675,000.00	9.88%	4080100000 PROPERTY TAX REVENUE	3,021,700.00	2,750,000.00	2,700,000.00	9.88%
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4080600000 REPLACEMENT TAX REVENUE	62,631.98	20,000.00	32,413.10	213.16%
0.00	0.00	0.00	0.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	0.00	0.00	32,270.00	0.00%
4110000000 ** STATE GRANTS & REIMBURSEMEN								
1,980,075.10	3,666,666.67	2,127,740.06	-46.00%	4110100000 OPERATING ASSISTANCE - STATE	8,069,157.44	14,666,666.68	7,965,760.37	-44.98%
18,662.80	0.00	0.00	100.00%	4110100001 OPERATING ASSISTANCE - DEBT SE	18,662.80	0.00	0.00	100.00%
5,234.46	0.00	0.00	100.00%	4111000000 GRANT REVENUE - STATE	10,718.37	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	4111000001 GRANT REVENUE - STATE - PASS TH	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4112000000 COUNTY REIMBURSEMENTS	0.00	0.00	0.00	0.00%
5,949.01	0.00	0.00	100.00%	4119900000 STATE REIMBURSEMENTS	5,949.01	0.00	0.00	100.00%
-5,949.01	0.00	0.00	-100.00%	4119900001 STATE REIMB - PASS THRU'S	-5,949.01	0.00	0.00	-100.00%
4130000000 ** FEDERAL GRANTS & REIMBURSEM								
0.00	0.00	0.00	0.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	0.00	0.00	0.00%
20,937.84	0.00	0.00	100.00%	4130500000 GRANT REVENUE - FEDERAL	42,873.47	0.00	1,214,039.00	100.00%
0.00	0.00	0.00	0.00%	4130600000 FEDERAL GRANT PASS THROUGH \$'	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4139900000 FEDERAL REIMBURSEMENTS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4409900000 OTHER SOURCES/SUBSIDIES (PTA \$)	0.00	0.00	0.00	0.00%
3,700,131.43	5,219,222.23	3,678,153.45	-29.11%	4999900099 **** TOTAL REVENUE ****	14,126,419.02	20,118,244.48	14,743,187.10	-29.78%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2020 From Period 4 Division: 00 Champaign Urbana Mass Transit District As of: 11/26/2019
 Thru Fiscal Year: 2020 Thru Period 4

Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %
5000000000 **** E X P E N S E S ***								
5010000000 ** LABOR								
906,274.91	850,000.00	911,320.85	6.62%	5010101000 OPERATORS WAGES	3,221,957.95	3,200,000.00	3,073,886.74	0.69%
104,757.28	125,000.00	100,876.59	-16.19%	5010204000 MECHANICS WAGES - MAINT	375,247.57	485,000.00	377,017.67	-22.63%
72,959.15	68,750.00	65,439.46	6.12%	5010304000 MAINTENANCE WAGES - MAINT	268,015.73	275,000.00	247,930.36	-2.54%
128,265.14	97,916.67	94,460.44	30.99%	5010401000 SUPERVISORS SALARIES - OPS	515,911.62	391,666.68	418,357.75	31.72%
15,164.72	16,666.67	15,501.91	-9.01%	5010404000 SUPERVISORS SALARIES - MAINT	79,752.72	66,666.68	66,071.06	19.63%
45,756.13	64,583.33	73,368.50	-29.15%	5010501000 OVERHEAD SALARIES - OPS	218,620.43	258,333.32	257,617.46	-15.37%
33,877.04	34,166.67	33,307.93	-0.85%	5010504000 OVERHEAD SALARIES - MAINT	165,734.50	136,666.68	144,008.35	21.27%
107,047.45	112,500.00	90,117.06	-4.85%	5010516000 OVERHEAD SALARIES - G&A	599,886.36	450,000.00	405,257.85	33.31%
5,959.99	5,833.33	4,909.58	2.17%	5010516200 OVERHEAD SALARIES - IT	23,062.57	23,333.32	19,851.79	-1.16%
23,069.08	27,083.33	26,324.93	-14.82%	5010601000 CLERICAL WAGES - OPS	87,474.06	108,333.32	97,056.71	-19.25%
3,521.23	4,250.00	4,466.09	-17.15%	5010604000 CLERICAL WAGES - MAINT	13,509.03	17,000.00	15,439.62	-20.54%
30,219.18	22,916.67	19,969.96	31.87%	5010616000 CLERICAL WAGES - G&A	124,671.83	91,666.68	77,847.29	36.01%
11,204.34	10,416.67	10,146.07	7.56%	5010616200 CLERICAL WAGES - IT	41,097.18	41,666.68	35,132.23	-1.37%
15,024.04	16,250.00	14,096.50	-7.54%	5010716200 SECURITY WAGES - IT	58,686.90	65,000.00	51,175.13	-9.71%
-4,274.27	0.00	-3,563.51	-100.00%	5010801000 LABOR CREDIT - OPS	-13,602.47	0.00	-13,525.39	-100.00%
-2,930.86	0.00	-4,347.07	-100.00%	5010804000 LABOR CREDIT - MAINT	-15,573.15	0.00	-15,072.27	-100.00%
-1,069.63	0.00	-2,005.45	-100.00%	5010806000 LABOR CREDIT - G&A	-4,129.79	0.00	-4,982.76	-100.00%
7,873.19	11,666.67	8,453.73	-32.52%	5010816200 MAINTENANCE WAGES - IT	38,992.80	46,666.68	32,058.79	-16.44%
1,502,698.11	1,468,000.01	1,462,843.57	2.36%	5019999000 ** TOTAL LABOR	5,799,315.84	5,657,000.04	5,285,128.38	2.52%
5020000000 ** FRINGE BENEFITS								
89,776.58	95,000.00	86,747.38	-5.50%	5020101000 FICA - OPS	350,080.97	345,000.00	334,851.93	1.47%
19,125.79	19,583.33	17,528.84	-2.34%	5020104000 FICA - MAINT	79,351.80	78,333.32	72,453.81	1.30%
7,923.92	7,916.67	6,317.85	0.09%	5020116000 FICA - G&A	43,642.79	31,666.68	30,427.15	37.82%
2,961.68	4,166.67	3,418.49	-28.92%	5020116200 FICA - IT	12,512.80	16,666.68	13,754.05	-24.92%
115,684.64	130,000.00	125,269.84	-11.01%	5020201000 IMRF - OPS	459,006.63	540,000.00	492,504.61	-15.00%
24,972.34	35,000.00	25,660.88	-28.65%	5020204000 IMRF - MAINT	103,700.86	140,000.00	108,912.74	-25.93%
11,962.86	12,000.00	11,161.85	-0.31%	5020216000 IMRF - G&A	69,690.23	48,000.00	52,525.29	45.19%
4,010.30	7,000.00	4,218.53	-42.71%	5020216200 IMRF - IT	16,623.17	28,000.00	15,919.77	-40.63%
250,318.89	251,916.67	229,724.41	-0.63%	5020301000 MEDICAL INSURANCE - OPS	956,107.40	1,007,666.68	919,261.19	-5.12%
62,798.74	57,416.67	53,172.16	9.37%	5020304000 MEDICAL INSURANCE - MAINT	218,601.65	229,666.68	219,079.88	-4.82%
25,384.03	26,083.33	28,590.52	-2.68%	5020316000 MEDICAL INSURANCE - G&A	113,908.09	104,333.32	89,701.34	9.18%
12,554.63	13,750.00	13,983.88	-8.69%	5020316200 MEDICAL INSURANCE - IT	50,231.54	55,000.00	52,313.12	-8.67%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2020 Thru Fiscal Year: 2020		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District				As of: 11/26/2019	
Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %	
0.00	0.00	0.00	0.00%	5020401000 DENTAL INSURANCE - OPS	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5020404000 DENTAL INSURANCE - MAINT	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5020416000 DENTAL INSURANCE - G&A	0.00	0.00	0.00	0.00%	
884.73	2,500.00	1,866.46	-64.61%	5020501000 LIFE INSURANCE - OPS	7,707.91	10,000.00	17,000.50	-22.92%	
160.32	666.67	465.53	-75.95%	5020504000 LIFE INSURANCE - MAINT	1,727.77	2,666.68	2,949.02	-35.21%	
57.12	666.67	187.16	-91.43%	5020516000 LIFE INSURANCE - G&A	507.05	2,666.68	1,346.52	-80.99%	
214.16	166.67	31.16	28.49%	5020516200 LIFE INSURANCE - IT	301.52	666.68	719.99	-54.77%	
0.00	2,500.00	0.00	-100.00%	5020601000 OPEB EXPENSE - OPS	0.00	10,000.00	0.00	-100.00%	
0.00	500.00	0.00	-100.00%	5020604000 OPEB EXPENSE - MAINT	0.00	2,000.00	0.00	-100.00%	
0.00	250.00	0.00	-100.00%	5020616000 OPEB EXPENSE - G&A	0.00	1,000.00	0.00	-100.00%	
0.00	83.33	0.00	-100.00%	5020616200 OPEB EXPENSE - IT	0.00	333.32	0.00	-100.00%	
1,871.64	12,500.00	1,781.01	-85.03%	5020701000 UNEMPLOYMENT INSURANCE - OPS	1,871.64	12,500.00	1,781.01	-85.03%	
236.21	2,500.00	130.09	-90.55%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	236.21	2,500.00	130.09	-90.55%	
317.25	750.00	290.90	-57.70%	5020716000 UNEMPLOYMENT INSURANCE - G&A	317.25	750.00	290.90	-57.70%	
265.10	750.00	282.40	-64.65%	5020716200 UNEMPLOYMENT INSURANCE - IT	265.10	750.00	282.40	-64.65%	
13,048.64	12,500.00	9,989.27	4.39%	5020801000 WORKERS COMP INSURANCE - OPS	39,178.06	50,000.00	36,990.87	-21.64%	
1,689.27	16,666.67	1,096.23	-89.86%	5020804000 WORKERS COMP INSURANCE - MAIN	6,939.93	66,666.68	9,114.28	-89.59%	
5,143.46	416.67	363.62	> 999.99%	5020816000 WORKERS COMP INSURANCE - G&A	7,095.29	1,666.68	1,454.48	325.71%	
152.85	2,083.33	140.97	-92.66%	5020816200 WORKERS COMP INSURANCE - IT	975.09	8,333.32	13,003.87	-88.30%	
0.00	0.00	0.00	0.00%	5021001000 HOLIDAYS - OPS	52,789.84	60,000.00	50,531.92	-12.02%	
0.00	0.00	0.00	0.00%	5021004000 HOLIDAYS - MAINT	14,511.92	16,000.00	14,216.16	-9.30%	
0.00	0.00	0.00	0.00%	5021016000 HOLIDAYS - G&A	0.00	500.00	0.00	-100.00%	
0.00	0.00	0.00	0.00%	5021016200 HOLIDAYS - IT	1,405.36	2,000.00	1,261.12	-29.73%	
12,640.72	10,000.00	9,321.36	26.41%	5021101000 VACATIONS - OPS	193,268.63	200,000.00	194,195.60	-3.37%	
10,330.24	5,000.00	8,531.20	106.60%	5021104000 VACATIONS - MAINT	53,814.57	50,000.00	45,468.27	7.63%	
0.00	0.00	0.00	0.00%	5021116000 VACATION - G&A	0.00	1,000.00	0.00	-100.00%	
0.00	0.00	1,143.20	0.00%	5021116200 VACATIONS - IT	1,787.20	5,000.00	1,143.20	-64.26%	
3,426.84	4,583.33	6,684.55	-25.23%	5021201000 OTHER PAID ABSENCES - OPS	19,234.16	18,333.32	28,419.51	4.91%	
126.32	833.33	682.80	-84.84%	5021204000 OTHER PAID ABSENCES - MAINT	2,175.95	3,333.32	3,252.08	-34.72%	
0.00	83.33	0.00	-100.00%	5021216000 OTHER PAID ABSENCES - G&A	0.00	333.32	0.00	-100.00%	
0.00	83.33	0.00	-100.00%	5021216200 OTHER PAID ABSENCES - IT	0.00	333.32	175.76	-100.00%	
2,623.33	3,333.33	4,310.88	-21.30%	5021301000 UNIFORM ALLOWANCES - OPS	10,710.54	13,333.32	12,304.46	-19.67%	
1,933.24	2,083.33	793.24	-7.20%	5021304000 UNIFORM ALLOWANCES - MAINT	6,334.39	8,333.32	3,833.63	-23.99%	
323.55	250.00	625.71	29.42%	5021316200 UNIFORM ALLOWANCES - IT	628.57	1,000.00	992.91	-37.14%	
2,501.79	1,666.67	0.00	50.11%	5021401000 OTHER FRINGE BENEFITS - OPS	5,454.59	6,666.68	2,300.46	-18.18%	
440.41	1,666.67	-30.00	-73.58%	5021404000 OTHER FRINGE BENEFITS - MAINT	880.82	6,666.68	10,955.65	-86.79%	
12,483.05	4,166.67	1,342.95	199.59%	5021416000 OTHER FRINGE BENEFITS - G&A	24,191.15	16,666.68	12,114.08	45.15%	
149.70	416.67	0.00	-64.07%	5021416200 OTHER FRINGE BENEFITS - IT	317.40	1,666.68	220.53	-80.96%	

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Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %	
106,176.39	75,000.00	89,139.05	41.57%	5021501000 EARNED TIME - OPS	466,868.65	475,000.00	493,042.99	-1.71%	
16,904.49	15,000.00	14,117.24	12.70%	5021504000 EARNED TIME - MAINT	96,687.55	85,000.00	82,706.50	13.75%	
504.65	1,500.00	653.94	-66.36%	5021516200 EARNED TIME - IT	5,495.26	10,000.00	10,812.17	-45.05%	
125.00	0.00	0.00	100.00%	5021604000 TOOL ALLOWANCE - MAINT	10,824.18	14,250.00	10,250.00	-24.04%	
3,818.76	3,333.33	274.37	14.56%	5021701000 DISABILITY - OPS	11,880.16	13,333.32	9,845.23	-10.90%	
819.00	416.67	0.00	96.56%	5021704000 DISABILITY - MAINT	2,410.76	1,666.68	0.00	44.64%	
0.00	83.33	0.00	-100.00%	5021716200 DISABILITY - IT	0.00	333.32	0.00	-100.00%	
0.00	0.00	0.00	0.00%	5021801000 WORKERS COMP - PAYROLL - OPS	860.52	0.00	0.00	100.00%	
0.00	0.00	518.33	0.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	0.00	0.00	518.33	0.00%	
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%	
0.00	8,333.33	898.00	-100.00%	5022001000 EARLY RETIREMENT PLAN - OPS	99,933.00	33,333.32	22,096.00	199.80%	
0.00	4,166.67	0.00	-100.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	16,666.68	0.00	-100.00%	
0.00	833.33	0.00	-100.00%	5022016000 EARLY RETIREMENT PLAN - G&A	0.00	3,333.32	0.00	-100.00%	
0.00	0.00	0.00	0.00%	5022016200 EARLY RETIREMENT PLAN - IT	0.00	0.00	0.00	0.00%	
826,842.63	858,166.67	761,426.25	-3.65%	5029999900 ** TOTAL FRINGE BENEFITS	3,623,045.92	3,860,916.68	3,497,425.37	-6.16%	
5030000000 ** SERVICES									
38,392.02	124,416.67	37,803.62	-69.14%	5030316000 PROFESSIONAL SERVICES - G&A	117,187.65	497,666.68	122,691.39	-76.45%	
0.00	250.00	67.50	-100.00%	5030316200 PROFESSIONAL SERVICES - IT	0.00	1,000.00	938.91	-100.00%	
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	0.00	0.00	0.00%	
32,672.30	16,666.67	14,562.50	96.03%	5030316400 PROFESSIONAL SERVICES - G&A - N	55,691.74	66,666.68	26,312.50	-16.46%	
0.00	0.00	0.00	0.00%	5030404000 TEMPORARY HELP - MAINT	0.00	0.00	0.00	0.00%	
0.00	5,000.00	6,500.00	-100.00%	5030416000 TEMPORARY HELP - G&A	0.00	20,000.00	34,321.25	-100.00%	
2,157.96	5,000.00	17,021.26	-56.84%	5030501000 CONTRACT MAINTENANCE - OPS	43,041.30	20,000.00	34,684.17	115.21%	
3,148.11	9,583.33	9,339.40	-67.15%	5030504000 CONTRACT MAINTENANCE - MAINT	41,975.65	38,333.32	50,056.35	9.50%	
39,172.88	45,833.33	47,813.05	-14.53%	5030516000 CONTRACT MAINTENANCE - G&A	168,863.31	183,333.32	182,792.73	-7.89%	
2,191.27	3,333.33	1,419.99	-34.26%	5030516200 CONTRACT MAINTENANCE - IT	7,514.45	13,333.32	8,916.22	-43.64%	
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5030604000 CUSTODIAL SERVICES - MAINT	0.00	0.00	0.00	0.00%	
4,250.00	4,166.67	6,348.50	2.00%	5030801000 PRINTING SERVICES - OPS	24,416.38	16,666.68	13,181.89	46.50%	
0.00	83.33	0.00	-100.00%	5030804000 PRINTING SERVICES - MAINT	0.00	333.32	0.00	-100.00%	
0.00	250.00	677.65	-100.00%	5030816000 PRINTING SERVICES - G&A	1,538.54	1,000.00	1,139.83	53.85%	
0.00	0.00	0.00	0.00%	5030816200 PRINTING SERVICES - IT	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON REIM	0.00	0.00	0.00	0.00%	
819.58	2,916.67	1,490.31	-71.90%	5039901000 OTHER SERVICES - OPS	3,995.40	11,666.68	6,597.66	-65.75%	
0.00	416.67	0.00	-100.00%	5039904000 OTHER SERVICES - MAINT	0.00	1,666.68	0.00	-100.00%	

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Thru Fiscal Year: 2020		Thru Period 4							
Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %			Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %
7,024.50	3,333.33	1,317.62	110.74%	5039916000	OTHER SERVICES - G&A	41,181.88	13,333.32	3,552.81	208.86%
222.99	416.67	0.00	-46.48%	5039916200	OTHER SERVICES - IT	891.96	1,666.68	678.97	-46.48%
0.00	0.00	0.00	0.00%	5039916300	OTHER SERVICES - IT - NON REIMB	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5039916400	OTHER SERVICES - G&A - NON REIM	0.00	0.00	0.00	0.00%
130,051.61	221,666.67	144,361.40	-41.33%	5039999900	** TOTAL SERVICES	506,298.26	886,666.68	485,864.68	-42.90%

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From Fiscal Year: 2020 From Period 4 Division: 00 Champaign Urbana Mass Transit District As of: 11/26/2019
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Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %
5039999999 ***** E X P E N S E S *****								
5040000000 ** MATERIALS & SUPPLIES CONSUM								
141,920.37	200,000.00	174,860.36	-29.04%	5040101000 FUEL & LUBRICANTS - OPS	482,367.05	750,000.00	585,659.51	-35.68%
13,971.82	10,000.00	9,917.08	39.72%	5040104000 FUEL & LUBRICANTS - MAINT	43,241.66	38,000.00	33,507.45	13.79%
15,705.71	15,000.00	10,100.00	4.70%	5040201000 TIRES & TUBES - OPS - MB DO	50,772.76	55,000.00	51,000.57	-7.69%
2,644.83	833.33	1,756.75	217.38%	5040204000 TIRES & TUBES - MAINT - DR DO	5,057.75	3,333.32	2,565.15	51.73%
0.00	0.00	0.00	0.00%	5040206000 TIRES & TUBES - NON REVENUE VEH	0.00	0.00	0.00	0.00%
5,149.93	4,166.67	4,919.80	23.60%	5040304000 GARAGE EQUIPMENT - REPAIRS - MA	12,471.62	16,666.68	12,364.47	-25.17%
5,381.82	10,416.67	11,957.66	-48.33%	5040404000 BLDG & GROUND REPAIRS - MAINT -	50,471.10	41,666.68	39,346.18	21.13%
4,978.00	5,000.00	196.98	-0.44%	5040404001 BLDG & GROUND REPAIRS - MAINT -	8,989.24	20,000.00	236.84	-55.05%
0.00	0.00	0.00	0.00%	5040404002 BLDG & GROUND REPAIRS - MAINT -	0.00	0.00	0.00	0.00%
4,135.46	11,250.00	4,778.88	-63.24%	5040416200 BLDG & GROUND REPAIRS - IT	32,033.74	45,000.00	16,346.95	-28.81%
0.00	0.00	1,562.95	0.00%	5040416300 BLDG & GROUND REPAIRS - IT - NON	1,214.94	0.00	13,609.90	100.00%
0.00	0.00	0.00	0.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	0.00	0.00	89.55	0.00%
0.00	0.00	0.00	0.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	0.00	0.00	180.10	0.00%
114,359.99	200,000.00	196,915.22	-42.82%	5040504000 REVENUE VEHICLES - REPAIRS	577,529.39	800,000.00	754,410.34	-27.81%
524.53	1,666.67	3,112.32	-68.53%	5040604000 NON REVENUE VEHICLES - REPAIRS	3,005.47	6,666.68	4,325.67	-54.92%
6,724.90	5,000.00	3,284.10	34.50%	5040704000 SERVICE SUPPLIES - MAINT	21,890.16	20,000.00	16,013.90	9.45%
2,984.46	2,333.33	1,639.05	27.91%	5040716200 SERVICE SUPPLIES - IT	9,402.44	9,333.32	7,949.94	0.74%
898.26	1,666.67	586.68	-46.10%	5040801000 OFFICE SUPPLIES - OPS	7,305.12	6,666.68	3,668.33	9.58%
319.95	833.33	75.90	-61.61%	5040804000 OFFICE SUPPLIES - MAINT	663.10	3,333.32	1,749.53	-80.11%
1,027.65	833.33	453.72	23.32%	5040816000 OFFICE SUPPLIES - G&A	3,556.66	3,333.32	2,469.81	6.70%
85.70	500.00	1,026.12	-82.86%	5040816200 OFFICE SUPPLIES - IT	616.80	2,000.00	2,812.80	-69.16%
85.40	1,666.67	0.00	-94.88%	5040901000 COMPUTER & SERVER - MISC EXP'S -	403.58	6,666.68	8,957.12	-93.95%
32.98	1,666.67	0.00	-98.02%	5040904000 COMPUTER & SERVER - MISC EXP'S -	514.95	6,666.68	1,787.64	-92.28%
5,741.82	5,000.00	5,237.49	14.84%	5040916000 COMPUTER & SERVER - MISC EXP'S -	14,562.67	20,000.00	12,408.52	-27.19%
0.00	833.33	0.00	-100.00%	5040916200 COMPUTER & SERVER - MISC EXP'S -	0.00	3,333.32	207.78	-100.00%
1,184.49	416.67	2,000.00	184.28%	5041001000 SAFETY & TRAINING	1,249.49	1,666.68	4,415.00	-25.03%
0.00	416.67	458.72	-100.00%	5041004000 SAFETY & TRAINING - MAINT	226.56	1,666.68	1,422.33	-86.41%
5,145.38	6,250.00	1,583.04	-17.67%	5041104000 PASSENGER SHELTER - REPAIRS	43,332.28	25,000.00	9,535.47	73.33%
0.00	833.33	703.88	-100.00%	5041201000 SMALL TOOLS & EQUIP - OPS	0.00	3,333.32	703.88	-100.00%
1,314.99	5,833.33	2,199.34	-77.46%	5041204000 SMALL TOOLS & EQUIP - MAINT	12,107.09	23,333.32	7,545.80	-48.11%
0.00	1,250.00	0.00	-100.00%	5041216000 SMALL TOOLS & EQUIP - G&A	1,425.93	5,000.00	2,932.40	-71.48%
0.00	833.33	0.00	-100.00%	5041216200 SMALL TOOLS & EQUIP - IT	92.71	3,333.32	1,244.01	-97.22%
0.00	0.00	0.00	0.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON RE	0.00	0.00	10,144.90	0.00%
0.00	0.00	0.00	0.00%	5041216400 SMALL TOOLS & EQUIP - G&A - NON	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5041304000 FAREBOX REPAIRS	0.00	0.00	0.00	0.00%

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Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %	
13,182.42	0.00	1,491.70	100.00%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	20,758.51	0.00	6,813.30	100.00%	
1,051.71	0.00	933.42	100.00%	5041504000 ADA VEHICLE - REPAIRS - MAINT	16,949.87	0.00	3,257.01	100.00%	
348,552.57	494,500.00	441,751.16	-29.51%	5049999900 ** TOTAL MATERIAL & SUPPLIES	1,422,212.64	1,921,000.00	1,619,682.15	-25.96%	
27,510.97	25,000.00	29,744.91	10.04%	5050216000 ** UTILITIES - G&A	105,579.73	100,000.00	107,471.42	5.58%	
6,628.42	7,500.00	6,111.10	-11.62%	5050216200 ** UTILITIES - IT	26,174.69	30,000.00	32,976.90	-12.75%	
3,193.73	3,333.33	9,068.75	-4.19%	5050216300 ** UTILITIES - IT - NON REIMB	12,966.52	13,333.32	12,463.50	-2.75%	
161.49	0.00	256.69	100.00%	5050216400 ** UTILITIES - G&A - NON REIMB	707.67	0.00	823.52	100.00%	
37,494.61	35,833.33	45,181.45	4.64%	5059999900 **TOTAL UTILITIES	145,428.61	143,333.32	153,735.34	1.46%	
				5060000000 ** CASUALTY & LIABILITY COSTS					
2,318.89	5,000.00	4,236.41	-53.62%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	9,275.56	20,000.00	17,229.64	-53.62%	
0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%	
-519.10	-2,083.33	-5,070.49	-75.08%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-15,340.94	-8,333.32	-5,690.32	84.09%	
43,914.03	41,666.67	36,975.63	5.39%	5060316000 PL & PD INSURANCE PREMIUMS - G&	175,656.12	166,666.68	148,352.16	5.39%	
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%	
39,895.56	43,750.00	41,026.50	-8.81%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	148,398.69	175,000.00	172,791.84	-15.20%	
2,560.89	2,916.67	2,590.12	-12.20%	5060816000 UNINSURED PL & PD PAYOUTS - G&A	10,243.56	11,666.68	10,360.48	-12.20%	
88,170.27	91,250.01	79,758.17	-3.38%	5069999900 ** TOTAL CASUALTY & LIABILITY	328,232.99	365,000.04	343,043.80	-10.07%	
				5070000000 ** TAXES					
1,200.00	1,666.67	1,200.00	-28.00%	5070316000 PROPERTY TAXES	4,800.00	6,666.68	4,800.00	-28.00%	
312.50	333.33	312.50	-6.25%	5070316400 PROPERTY TAXES - NON-REIMB	1,250.00	1,333.32	1,250.00	-6.25%	
0.00	250.00	153.00	-100.00%	5070401000 VEHICLE LICENSING FEES - OPS	0.00	1,000.00	1,292.00	-100.00%	
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	190.00	0.00%	
3,387.14	3,333.33	3,736.46	1.61%	5070501000 FUEL TAX	12,011.92	13,333.32	11,989.60	-9.91%	

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Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %	
4,899.64	5,583.33	5,401.96	-12.25%	5079999900 ** TOTAL TAXES	18,061.92	22,333.32	19,521.60	-19.13%	
5079999999 **** E X P E N S E S ****									
5080100000 ** PURCHASED TRANSPORTATION									
11,651.50	14,583.33	12,812.50	-20.10%	5080116000 CABS	48,687.66	58,333.32	47,390.92	-16.54%	
75,793.94	75,833.33	72,890.50	-0.05%	5080216000 ADA CONTRACTS	303,175.97	303,333.32	291,562.00	-0.05%	
87,445.44	90,416.66	85,703.00	-3.29%	5089999900 **TOTAL PURCHASED TRANSPORTA	351,863.63	361,666.64	338,952.92	-2.71%	
5090000000 ** MISCELLANEOUS EXPENSES									
828.92	7,083.33	5,257.58	-88.30%	5090116000 DUES & SUBSCRIPTIONS - G&A	20,801.06	28,333.32	29,210.03	-26.58%	
5,341.95	7,500.00	3,771.35	-28.77%	5090216000 TRAVEL & MEETINGS - G&A	53,855.20	30,000.00	29,598.95	79.52%	
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%	
13,236.42	16,666.67	8,106.41	-20.58%	5090816000 ADVERTISING EXPENSES - G&A	76,115.28	66,666.68	52,886.71	14.17%	
0.00	0.00	0.00	0.00%	5090816200 ADVERTISING EXPENSES - IT	0.00	0.00	0.00	0.00%	
-3,216.00	666.67	1,450.00	-582.40%	5090916000 TRUSTEE COMPENSATION	-3,216.00	2,666.68	3,900.00	-220.60%	
750.00	500.00	24.80	50.00%	5091016000 POSTAGE	1,711.86	2,000.00	916.58	-14.41%	
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5091616000 ADVERTISING SERVICES EXPENSE	0.00	0.00	1,464.22	0.00%	
0.00	1,666.67	2,471.00	-100.00%	5091716000 SUBSTANCE ABUSE PROGRAM	100.00	6,666.68	3,710.00	-98.50%	
2,155.37	1,666.67	5,528.16	29.32%	5099901000 OTHER MISC EXPENSES - OPS	3,023.82	6,666.68	25,895.51	-54.64%	
395.27	1,666.67	258.75	-76.28%	5099904000 OTHER MISC EXPENSES - MAINT	2,698.55	6,666.68	2,192.90	-59.52%	
11,247.07	5,000.00	3,622.75	124.94%	5099916000 OTHER MISC EXPENSES - G&A	25,685.02	20,000.00	11,034.77	28.43%	
227.75	833.33	137.75	-72.67%	5099916200 OTHER MISC EXPENSES - IT	860.50	3,333.32	490.50	-74.18%	
0.00	0.00	0.00	0.00%	5099916300 OTHER MISC EXPENSES - IT - NON R	0.00	0.00	0.00	0.00%	
0.00	0.00	-100.00	0.00%	5099916400 OTHER MISC EXPENSES - G&A - NON	481.74	0.00	1,381.33	100.00%	
0.00	0.00	4,383.34	0.00%	5099926000 UNALLOCATED EXPENSES	567.21	0.00	5,448.93	100.00%	
30,966.75	43,250.01	34,911.89	-28.40%	5099999900 ** TOTAL MISCELLANEOUS EXPENSE	182,684.24	173,000.04	168,130.43	5.60%	
5100000000 ** EXPENSE TRANSFERS									
0.00	0.00	0.00	0.00%	5109999900 ** TOTAL EXPENSE TRANSFERS	0.00	0.00	0.00	0.00%	

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2020 Thru Fiscal Year: 2020		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District				As of: 11/26/2019	
Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %	
5109999999 ***** EXPENSES *****									
5110000000 ** INTEREST EXPENSES									
0.00	0.00	0.00	0.00%	5110116000 INTEREST - LONG-TERM DEBTS	0.00	0.00	0.00	0.00%	
245.29	0.00	5,806.50	100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	846.78	0.00	41,353.37	100.00%	
245.29	0.00	5,806.50	100.00%	5119999900 ** TOTAL INTEREST	846.78	0.00	41,353.37	100.00%	
5120000000 ** LEASE & RENTALS									
0.00	0.00	0.00	0.00%	5120401000 PASSENGER REVENUE VEHICLES -	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5120516000 SERVICE VEHICLE LEASES	0.00	0.00	0.00	0.00%	
2,007.21	3,833.33	0.00	-47.64%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	8,028.84	15,333.32	1,919.65	-47.64%	
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%	
2,961.00	0.00	0.00	100.00%	5121216000 G.A. FACILITIES LEASES	11,842.24	0.00	0.00	100.00%	
11,728.02	14,583.33	8,500.00	-19.58%	5121301000 MISCELLANEOUS LEASES - OPS	47,034.97	58,333.32	35,866.29	-19.37%	
2,165.17	833.33	0.00	159.82%	5121304000 MISCELLANEOUS LEASES - MAINT	6,930.96	3,333.32	887.54	107.93%	
2,468.24	2,500.00	0.00	-1.27%	5121316000 MISCELLANEOUS LEASES - G&A	10,021.27	10,000.00	7,967.14	0.21%	
681.61	2,083.33	653.43	-67.28%	5121316200 MISCELLANEOUS LEASES - IT	2,919.76	8,333.32	2,804.07	-64.96%	
0.00	0.00	0.00	0.00%	5121316300 MISCELLANEOUS LEASES - IT - NON	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5121316400 MISCELLANEOUS LEASES - G&A - NO	0.00	0.00	0.00	0.00%	
22,011.25	23,833.32	9,153.43	-7.65%	5129999900 ** TOTAL LEASE & RENTALS	86,778.04	95,333.28	49,444.69	-8.97%	
5130000000 ** DEPRECIATION									
0.00	0.00	0.00	0.00%	5130201000 PASSENGER SHELTERS DEPR	47,415.82	0.00	56,360.82	100.00%	
0.00	0.00	0.00	0.00%	5130401000 REVENUE VEHICLE DEPRECIATION	1,124,142.31	0.00	1,148,275.69	100.00%	
0.00	0.00	0.00	0.00%	5130516000 SERVICE VEHICLE DEPRECIATION	23,285.15	0.00	11,972.45	100.00%	
0.00	0.00	0.00	0.00%	5130704000 GARAGE EQUIP. DEPRECIATION - MA	5,062.11	0.00	3,102.95	100.00%	
0.00	0.00	0.00	0.00%	5130901000 REVENUE VEHICLE RADIO EQUIP. DE	13,624.61	0.00	10,844.60	100.00%	
0.00	0.00	0.00	0.00%	5131016000 COMPUTER EQUIPMENT DEPRECIATI	7,361.50	0.00	12,430.04	100.00%	
0.00	0.00	0.00	0.00%	5131116000 REVENUE COLLECTION EQUIPMENT	4,765.90	0.00	14,297.68	100.00%	
0.00	0.00	0.00	0.00%	5131216000 G.A. FACILITIES DEPRECIATION	430,517.54	0.00	496,033.15	100.00%	
0.00	0.00	0.00	0.00%	5131316000 G.A. SYSTEM DEV.DEPRECIATION	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5131416000 MISCELLANEOUS EQUIPMENT DEPR	212.97	0.00	17,711.22	100.00%	
0.00	0.00	0.00	0.00%	5131516000 OFFICE EQUIPMENT DEPR.	0.00	0.00	698.59	0.00%	

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2020 Thru Fiscal Year: 2020		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District				As of: 11/26/2019	
Oct-2019	Budget This Period	Oct-2018	Act/Bgt Var %		Actual Ytd	Jul-2019 thru Oct-2019 Budget Ytd	Last Ytd	Act/Bgt Var %	
0.00	0.00	0.00	0.00%	5139999900 ** TOTAL DEPRECIATION	1,656,387.91	0.00	1,771,727.19	100.00%	
0.00	0.00	0.00	0.00%	5170116000 DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%	
3,079,378.17	3,332,500.01	3,076,298.78	-7.60%	5999990000 **** TOTAL EXPENSES ****	14,121,156.78	13,486,250.04	13,774,009.92	4.71%	
620,753.26	1,886,722.22	601,854.67	-67.10%	5999999800 NET SURPLUS (DEFICIT)	5,262.24	6,631,994.44	969,177.18	-99.92%	

Champaign-Urbana Mass Transit District
Accounts Payable Check Disbursement List
BUSEY BANK OPERATING ACCOUNT

From Date: 10/01/2019

Thru Date: 10/31/2019

Check #	Check Date	Ref #		Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
147713	03-Oct-19	A5150	**	AMERICASH LOANS, LLC	\$174.77	\$0.00	\$174.77	
147714	03-Oct-19	A7910		ASSURITY LIFE INSURANCE	\$6,354.29	\$53.41	\$6,300.88	
147715	03-Oct-19	A8720		AVAIL TECHNOLOGIES, INC.	\$2,160.00	\$0.00	\$2,160.00	
147716	03-Oct-19	B4510		BLACK & COMPANY	\$156.96	\$0.00	\$156.96	
147717	03-Oct-19	B7464		ERIC M. BROGA	\$2,449.23	\$0.00	\$2,449.23	
147718	03-Oct-19	C0005		CARL SCHNEIDER	\$35.55	\$0.00	\$35.55	
147719	03-Oct-19	C0410	**	CAVALRY PORTFOLIO SERVICES, LLC	\$304.83	\$0.00	\$304.83	
147720	03-Oct-19	C2165		CENTRAL ILLINOIS TRUCKS	\$4,102.89	\$0.00	\$4,102.89	
147721	03-Oct-19	C3072		VILAIVONE GRIMM	\$80.00	\$0.00	\$80.00	
147722	03-Oct-19	C3520	**	CIOX HEALTH	\$20.00	\$20.00	\$0.00	
147723	03-Oct-19	C4511		CLARKE POWER SERVICES, INC.	\$47,678.78	\$0.00	\$47,678.78	
147724	03-Oct-19	C4588		CLEAN THE UNIFORM COMPANY HIGHLAND	\$430.01	\$0.00	\$430.01	
147725	03-Oct-19	C6257	**	MARSHA L. COMBS-SKINNER	\$1,802.76	\$0.00	\$1,802.76	
147726	03-Oct-19	C6262	**	COMBINED CHARITABLE CAMPAIGN	\$4,215.50	\$0.00	\$4,215.50	
147727	03-Oct-19	D0423		DAVE & HARRY LOCKSMITHS	\$36.00	\$0.00	\$36.00	
147728	03-Oct-19	D2012		DEAN'S GRAPHICS	\$132.00	\$0.00	\$132.00	
147729	03-Oct-19	D8587		DUST & SON OF CHAMPAIGN COUNTY, INC	\$686.06	\$0.00	\$686.06	
147730	03-Oct-19	E3390		EIGHT 22, LLC	\$2,100.00	\$0.00	\$2,100.00	
147731	03-Oct-19	F3423		KORBIN FIGG	\$2,481.19	\$0.00	\$2,481.19	
147732	03-Oct-19	F6367		FORD CITY	\$178.22	\$0.00	\$178.22	
147733	03-Oct-19	G2275		GENERAL TRUCK PARTS	\$6,483.00	\$0.00	\$6,483.00	
147734	03-Oct-19	G3484		GILLIG LLC	\$223.80	\$0.00	\$223.80	
147735	03-Oct-19	G5519		KARL P. GNADT	\$3,076.39	\$0.00	\$3,076.39	
147736	03-Oct-19	G7308		GRAINGER	\$64.32	\$0.00	\$64.32	
147737	03-Oct-19	G73301		GRAYBAR ELECTRIC COMPANY	\$59.55	\$0.00	\$59.55	
147738	03-Oct-19	G7375		GRIMCO, INC	\$1,857.66	\$0.00	\$1,857.66	
147739	03-Oct-19	I4770		ILLINI PLASTICS SUPPLY	\$587.40	\$0.00	\$587.40	
147740	03-Oct-19	I4790		ILLINOIS-AMERICAN WATER	\$1,516.98	\$0.00	\$1,516.98	
147741	03-Oct-19	I5562		INDIANA STANDARDS LABORATORY	\$100.00	\$0.00	\$100.00	
147742	03-Oct-19	I5904		INTERSTATE BATTERIES	\$1,035.60	\$0.00	\$1,035.60	
147743	03-Oct-19	I7667		ISAKSEN GLERUM WACHTER, LLC	\$3,480.00	\$0.00	\$3,480.00	
147744	03-Oct-19	J0320		JANITOR & MAINTENANCE SUPPLIES, INC.	\$69.20	\$0.00	\$69.20	
147745	03-Oct-19	K2190		KEN'S OIL SERVICE, INC.	\$15,658.06	\$0.00	\$15,658.06	
147746	03-Oct-19	K3569		ROBERT KIRKLAND	\$2,440.83	\$0.00	\$2,440.83	
147747	03-Oct-19	K3575		KIRK'S AUTOMOTIVE	\$1,800.00	\$0.00	\$1,800.00	
147748	03-Oct-19	K8564		KURLAND STEEL COMPANY	\$57.15	\$0.00	\$57.15	
147749	03-Oct-19	L0440		LAWSON PRODUCTS, INC.	\$246.64	\$0.00	\$246.64	
147750	03-Oct-19	M1246		MCMASTER-CARR SUPPLY CO.	\$37.98	\$0.00	\$37.98	
147751	03-Oct-19	M1269		MCS OFFICE TECHNOLOGIES	\$72.00	\$0.00	\$72.00	
147752	03-Oct-19	M2179		MENARD'S	\$742.00	\$0.00	\$742.00	
147753	03-Oct-19	N0320		NAPA AUTO PARTS	\$460.44	\$0.00	\$460.44	
147754	03-Oct-19	N2292		THE AFTERMARKET PARTS COMPANY, LLC.	\$6,903.65	\$0.00	\$6,903.65	
147755	03-Oct-19	N9686	**	NYS CHILD SUPPORT PROCESSING CENTER	\$60.00	\$0.00	\$60.00	
147756	03-Oct-19	O5750		ONTARIO INVESTMENTS, INC.	\$2,388.13	\$0.00	\$2,388.13	
147757	03-Oct-19	O7465		DON ORR	\$40.00	\$0.00	\$40.00	
147758	03-Oct-19	P4521		CYNTHIA HOYLE	\$3,835.00	\$0.00	\$3,835.00	
147759	03-Oct-19	P4550		BRENT PLOTNER	\$40.87	\$0.00	\$40.87	
147760	03-Oct-19	P7585	**	PRUDENTIAL INSURANCE CO.	\$13.00	\$0.00	\$13.00	
147761	03-Oct-19	R6120		ROGARDS OFFICE PRODUCTS	\$165.93	\$23.00	\$142.93	
147762	03-Oct-19	R6482		MICHAEL JOSEPH ROYSE	\$2,250.00	\$0.00	\$2,250.00	
147763	03-Oct-19	S0060		SAFEWORKS ILLINOIS	\$1,579.00	\$0.00	\$1,579.00	
147764	03-Oct-19	S0078		SAFETY-KLEEN CORP.	\$251.10	\$0.00	\$251.10	
147765	03-Oct-19	S3003		RUSSELL E SHAFFER III	\$792.00	\$0.00	\$792.00	
147766	03-Oct-19	S3015		SHAPE MASTER	\$4,040.00	\$0.00	\$4,040.00	
147767	03-Oct-19	S4700		SLEC	\$970.00	\$0.00	\$970.00	
147768	03-Oct-19	S8506		JANE M. SULLIVAN	\$3,325.94	\$0.00	\$3,325.94	
147769	03-Oct-19	T0007		TJ'S LAUNDRY & DRY CLEANING	\$22.00	\$0.00	\$22.00	
147770	03-Oct-19	U5180		UNITED PARCEL SERVICE	\$18.71	\$0.00	\$18.71	
147771	03-Oct-19	U7357		CITY OF URBANA	\$5.00	\$0.00	\$5.00	
147772	03-Oct-19	U7385		URBANA TRUE TIRES	\$888.62	\$0.00	\$888.62	
147773	03-Oct-19	V3425		VIKING BILLING SERVICE	\$1,873.32	\$0.00	\$1,873.32	
147774	04-Oct-19	C03630		THE CARLE FOUNDATION HOSPITAL	\$138.16	\$0.00	\$138.16	
147775	04-Oct-19	C6259		COMMERCE BANK CREDIT CARD	\$9,175.76	\$0.00	\$9,175.76	
147776	04-Oct-19	C6271		COMP MC	\$41.86	\$0.00	\$41.86	

Champaign-Urbana Mass Transit District
Accounts Payable Check Disbursement List
BUSEY BANK OPERATING ACCOUNT

From Date: 10/01/2019

Thru Date: 10/31/2019

Check #	Check Date	Ref #	Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
147777	04-Oct-19	F2180	JEREMY FENELON	\$756.16	\$0.00	\$756.16	
147778	04-Oct-19	P2179	ROY PENLAND	\$575.00	\$0.00	\$575.00	
147779	04-Oct-19	S1146	SCHIP REPORTING SERVICES	\$10.00	\$10.00	\$0.00	
147780	04-Oct-19	T3198	ROB THOMPSON	\$250.00	\$0.00	\$250.00	
147781	10-Oct-19	A1934	ADVANCE AUTO PARTS	\$37.33	\$0.00	\$37.33	
147782	10-Oct-19	A5085	AMERENIP	\$943.80	\$0.00	\$943.80	
147783	10-Oct-19	A5116	AMERICAN SEATING	\$11.87	\$0.00	\$11.87	
147784	10-Oct-19	A7545	ARROW GLASS COMPANY	\$2,339.48	\$0.00	\$2,339.48	
147785	10-Oct-19	A8007	AT & T	\$1,624.92	\$0.00	\$1,624.92	
147786	10-Oct-19	A8011	AT&T MOBILITY-CC	\$112.35	\$0.00	\$112.35	
147787	10-Oct-19	B0090	BAE SYSTEMS CONTROLS, INC.	\$251.25	\$0.00	\$251.25	
147788	10-Oct-19	B3555	BIRKEY'S FARM STORE, INC.	\$1,603.22	\$0.00	\$1,603.22	
147789	10-Oct-19	B8385	RYAN BURNETT	\$380.00	\$0.00	\$380.00	
147790	10-Oct-19	C0005	CARL SCHNEIDER	\$81.80	\$0.00	\$81.80	
147791	10-Oct-19	C03630	THE CARLE FOUNDATION HOSPITAL	\$1,094.64	\$0.00	\$1,094.64	
147792	10-Oct-19	C03641	CARLE PHYSICIAN GROUP	\$73.63	\$0.00	\$73.63	
147793	10-Oct-19	C03650	CARLE HEALTHCARE INCORPORATED	\$160.53	\$0.00	\$160.53	
147794	10-Oct-19	C1136	CCG, INC.	\$116.90	\$0.00	\$116.90	
147795	10-Oct-19	C1560	CDC PAPER & JANITOR	\$295.13	\$0.00	\$295.13	
147796	10-Oct-19	C2165	CENTRAL ILLINOIS TRUCKS	\$8,567.88	\$0.00	\$8,567.88	
147797	10-Oct-19	C3045	CITY OF CHAMPAIGN	\$60.00	\$0.00	\$60.00	
147798	10-Oct-19	C3105	CHEMICAL MAINTENANCE INC.	\$424.20	\$0.00	\$424.20	
147799	10-Oct-19	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$907.82	\$0.00	\$907.82	
147800	10-Oct-19	C6258	COLUMBIA STREET ROASTERY	\$158.50	\$0.00	\$158.50	
147801	10-Oct-19	C6263	COMCAST CABLE	\$589.00	\$0.00	\$589.00	
147802	10-Oct-19	C6271	COMP MC	\$127.33	\$0.00	\$127.33	
147803	10-Oct-19	C6285	THOMAS C. CONRAD	\$40.00	\$0.00	\$40.00	
147804	10-Oct-19	D2850	DEVELOPMENTAL SERVICES	\$43,061.11	\$0.00	\$43,061.11	
147805	10-Oct-19	D3575	DIRECT ENERGY BUSINESS	\$18,859.66	\$0.00	\$18,859.66	
147806	10-Oct-19	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$947.03	\$0.00	\$947.03	
147807	10-Oct-19	F6367	FORD CITY	\$92.71	\$0.00	\$92.71	
147808	10-Oct-19	F6414	RANDAL FOUTS	\$40.00	\$0.00	\$40.00	
147809	10-Oct-19	G2277	GENFARE	\$621.77	\$0.00	\$621.77	
147810	10-Oct-19	G3484	GILLIG LLC	\$205.56	\$0.00	\$205.56	
147811	10-Oct-19	H0325	DENNIS E. HARPER	\$120.00	\$0.00	\$120.00	
147812	10-Oct-19	I4770	ILLINI PLASTICS SUPPLY	\$640.80	\$0.00	\$640.80	
147813	10-Oct-19	I4790	ILLINOIS-AMERICAN WATER	\$1,418.91	\$0.00	\$1,418.91	
147814	10-Oct-19	I5562	INDIANA STANDARDS LABORATORY	\$200.00	\$0.00	\$200.00	
147815	10-Oct-19	I8235	I3 BROADBAND - CU	\$222.99	\$0.00	\$222.99	
147816	10-Oct-19	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$34.60	\$0.00	\$34.60	
147817	10-Oct-19	K2190	KEN'S OIL SERVICE, INC.	\$16,540.88	\$0.00	\$16,540.88	
147818	10-Oct-19	L3400	LIFTS & MORE	\$6,549.00	\$0.00	\$6,549.00	
147819	10-Oct-19	L4783	LLOYDS REGISTER QUALITY ASSURANCE INC.	\$775.00	\$0.00	\$775.00	
147820	10-Oct-19	L6446	LOWE'S	\$547.07	\$0.00	\$547.07	
147821	10-Oct-19	M0175	MAILROOM FINANCE, INC.	\$146.31	\$0.00	\$146.31	
147822	10-Oct-19	M1246	MCMaster-CARR SUPPLY CO.	\$171.04	\$0.00	\$171.04	
147823	10-Oct-19	M1269	MCS OFFICE TECHNOLOGIES	\$352.00	\$0.00	\$352.00	
147824	10-Oct-19	M2179	MENARD'S	\$564.72	\$0.00	\$564.72	
147825	10-Oct-19	M3475	MIKE'S AUTO GLASS PLUS	\$325.00	\$0.00	\$325.00	
147826	10-Oct-19	M6162	MOHAWK MFG. & SUPPLY CO.	\$218.68	\$0.00	\$218.68	
147827	10-Oct-19	M8518	MUNCIE RECLAMATION-SUPPLY	\$19.90	\$0.00	\$19.90	
147828	10-Oct-19	N0320	NAPA AUTO PARTS	\$24.99	\$0.00	\$24.99	
147829	10-Oct-19	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
147830	10-Oct-19	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$17,285.09	\$0.00	\$17,285.09	
147831	10-Oct-19	P2255	PETTY CASH (GENERAL FUND)	\$319.69	\$0.00	\$319.69	
147832	10-Oct-19	P4525	NORMA MCFARLAND	\$445.98	\$0.00	\$445.98	
147833	10-Oct-19	R0380	CHARLES A. RASMUSSEN	\$415.00	\$0.00	\$415.00	
147834	10-Oct-19	R2160	RELIABLE LAWN CARE & SNOW REMOVAL	\$500.00	\$0.00	\$500.00	
147835	10-Oct-19	R2175	RELIABLE PLUMBING & HEATING COMPANY	\$1,156.00	\$0.00	\$1,156.00	
147836	10-Oct-19	S1156	SCHOONOVER SEWER SERVICE	\$355.00	\$0.00	\$355.00	
147837	10-Oct-19	S2201	SEON DESIGN (USA) CORP.	\$540.00	\$0.00	\$540.00	
147838	10-Oct-19	S5192	S.J. SMITH WELDING SUPPLY	\$299.00	\$0.00	\$299.00	
147839	10-Oct-19	S6672	ANDREW SPICER	\$40.00	\$0.00	\$40.00	
147840	10-Oct-19	S8506	JANE M. SULLIVAN	\$40.00	\$0.00	\$40.00	

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147841	10-Oct-19	S8560	SURFACE 51	\$7,130.00	\$0.00	\$7,130.00	
147842	10-Oct-19	T0007	TJ'S LAUNDRY & DRY CLEANING	\$46.20	\$0.00	\$46.20	
147843	10-Oct-19	T3189	RAYMOND THOMAS	\$160.00	\$0.00	\$160.00	
147844	10-Oct-19	T7585	TRUGREEN CHEMLAWN	\$44.34	\$0.00	\$44.34	
147845	10-Oct-19	U5180	UNITED PARCEL SERVICE	\$19.33	\$0.00	\$19.33	
147846	10-Oct-19	U5996	UNIVERSITY OF ILLINOIS	\$433.00	\$0.00	\$433.00	
147847	10-Oct-19	U7357	CITY OF URBANA	\$3,378.18	\$0.00	\$3,378.18	
147848	10-Oct-19	U7385	URBANA TRUE TIRES	\$444.31	\$0.00	\$444.31	
147849	10-Oct-19	U7653	US BANK VENDOR SERVICES	\$3,195.90	\$192.25	\$3,003.65	
147850	10-Oct-19	V2233	VERIZON WIRELESS	\$527.34	\$0.00	\$527.34	
147851	10-Oct-19	A2487	** AFLAC	\$8,923.30	\$0.00	\$8,923.30	
147852	10-Oct-19	C2165	CENTRAL ILLINOIS TRUCKS	\$23,363.28	\$0.00	\$23,363.28	
147853	10-Oct-19	C2172	CMS/LGHP	\$413,265.00	\$2,132.00	\$411,133.00	
147854	10-Oct-19	C3085	VERN R. CHAVEZ	\$100.00	\$0.00	\$100.00	
147855	10-Oct-19	G4500	MITCHELL GLASS	\$941.14	\$0.00	\$941.14	
147856	10-Oct-19	L3504	THE LINCOLN NATIONAL LIFE INSURANCE CO.	\$2,573.66	\$6.72	\$2,566.94	
147857	10-Oct-19	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$42.40	\$0.00	\$42.40	
147858	10-Oct-19	N2285	NEVER NEATER, INC.	\$6,575.00	\$0.00	\$6,575.00	
147859	10-Oct-19	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$2,118.60	\$0.00	\$2,118.60	
147860	17-Oct-19	A5085	AMERENIP	\$775.61	\$0.00	\$775.61	
147861	17-Oct-19	A5115	AMERICAN PUBLIC TRANSIT	\$306.90	\$0.00	\$306.90	
147862	17-Oct-19	A5571	CALEB M. ANDERS	\$73.57	\$0.00	\$73.57	
147863	17-Oct-19	A6790	APOLLO VIDEO TECHNOLOGY	\$1,624.00	\$0.00	\$1,624.00	
147864	17-Oct-19	A7324	PDC/AREA COMPANIES	\$1,467.70	\$0.00	\$1,467.70	
147865	17-Oct-19	A7545	ARROW GLASS COMPANY	\$394.08	\$0.00	\$394.08	
147866	17-Oct-19	B0060	BACON & VAN BUSKIRK	\$1,088.00	\$0.00	\$1,088.00	
147867	17-Oct-19	B0427	** BARBECK COMMUNICATION	\$284.76	\$284.76	\$0.00	
147868	17-Oct-19	B4516	BLAKE SALES	\$2,968.47	\$0.00	\$2,968.47	
147869	17-Oct-19	C0276	** CCMSI-INDEX/OFAC	\$12.30	\$12.30	\$0.00	
147870	17-Oct-19	C0340	CARDINAL INFRASTRUCTURE, LLC	\$6,500.00	\$0.00	\$6,500.00	
147871	17-Oct-19	C03630	THE CARLE FOUNDATION HOSPITAL	\$1,139.12	\$0.00	\$1,139.12	
147872	17-Oct-19	C03650	CARLE HEALTHCARE INCORPORATED	\$234.70	\$0.00	\$234.70	
147873	17-Oct-19	C1560	CDC PAPER & JANITOR	\$521.89	\$0.00	\$521.89	
147874	17-Oct-19	C2156	CENTER FOR TRANSPORTATION & THE ENVIRONM	\$8,648.42	\$0.00	\$8,648.42	
147875	17-Oct-19	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00	\$0.00	\$0.00	X
147876	17-Oct-19	C2165	CENTRAL ILLINOIS TRUCKS	\$9,422.44	\$0.00	\$9,422.44	
147877	17-Oct-19	C3105	CHEMICAL MAINTENANCE INC.	\$432.50	\$0.00	\$432.50	
147878	17-Oct-19	C3512	CINTAS FIRST AID & SAFETY	\$62.59	\$0.00	\$62.59	
147879	17-Oct-19	C3600	MICHAEL MCCONNELL	\$1,958.00	\$0.00	\$1,958.00	
147880	17-Oct-19	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$47.47	\$0.00	\$47.47	
147881	17-Oct-19	C6258	COLUMBIA STREET ROASTERY	\$275.00	\$0.00	\$275.00	
147882	17-Oct-19	C6271	COMP MC	\$969.25	\$0.00	\$969.25	
147883	17-Oct-19	D0423	DAVE & HARRY LOCKSMITHS	\$12.70	\$0.00	\$12.70	
147884	17-Oct-19	D2012	DEAN'S GRAPHICS	\$843.00	\$0.00	\$843.00	
147885	17-Oct-19	D2110	DE LAGE LANDEN FINANCIAL SERVICES, INC.	\$1,878.89	\$0.00	\$1,878.89	
147886	17-Oct-19	D2848	DETAILER'S TRAINING	\$239.85	\$0.00	\$239.85	
147887	17-Oct-19	F0365	FASTENAL COMPANY	\$96.75	\$0.00	\$96.75	
147888	17-Oct-19	F6367	FORD CITY	\$58.08	\$0.00	\$58.08	
147889	17-Oct-19	G3102	GHR ENGINEERS & ASSOCIATES, INC.	\$140.05	\$0.00	\$140.05	
147890	17-Oct-19	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$1,623.28	\$0.00	\$1,623.28	
147891	17-Oct-19	G6300	GOODYEAR TIRE & RUBBER CO	\$12,706.49	\$0.00	\$12,706.49	
147892	17-Oct-19	H2235	HERITAGE PETROLEUM, LLC	\$16,317.20	\$0.00	\$16,317.20	
147893	17-Oct-19	I5562	INDIANA STANDARDS LABORATORY	\$200.00	\$0.00	\$200.00	
147894	17-Oct-19	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$213.45	\$0.00	\$213.45	
147895	17-Oct-19	K2166	KEMPER INDUSTRIAL EQUIP.	\$144.00	\$0.00	\$144.00	
147896	17-Oct-19	K2190	KEN'S OIL SERVICE, INC.	\$15,589.65	\$0.00	\$15,589.65	
147897	17-Oct-19	L9642	LYNN A. UMBARGER	\$1,200.00	\$0.00	\$1,200.00	
147898	17-Oct-19	M0452	MATTEX SERVICE CO., INC.	\$2,484.00	\$0.00	\$2,484.00	
147899	17-Oct-19	M2179	MENARD'S	\$295.10	\$0.00	\$295.10	
147900	17-Oct-19	M34035	MIDWEST FIBER RECYCLING	\$315.00	\$0.00	\$315.00	
147901	17-Oct-19	M9000	MYBINDING.COM	\$113.44	\$0.00	\$113.44	
147902	17-Oct-19	N0320	NAPA AUTO PARTS	\$110.52	\$0.00	\$110.52	
147903	17-Oct-19	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$6,695.80	\$0.00	\$6,695.80	
147904	17-Oct-19	N2295	THE NEWS GAZETTE	\$408.89	\$198.25	\$210.64	

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147905	17-Oct-19	P0354	CAROL A. PARKER	\$2,944.00	\$0.00	\$2,944.00	
147906	17-Oct-19	P6385	POTTER ELECTRIC SERVICE INC.	\$163.00	\$0.00	\$163.00	
147907	17-Oct-19	R6120	ROGARDS OFFICE PRODUCTS	\$367.59	\$17.90	\$349.69	
147908	17-Oct-19	R6425	ROUTEMATCH SOFTWARE, INC	\$16,635.00	\$0.00	\$16,635.00	
147909	17-Oct-19	S0060	SAFEWORKS ILLINOIS	\$2,000.00	\$0.00	\$2,000.00	
147910	17-Oct-19	S0078	SAFETY-KLEEN CORP.	\$671.92	\$0.00	\$671.92	
147911	17-Oct-19	S2020	DONAVYN L. SEAY	\$40.00	\$0.00	\$40.00	
147912	17-Oct-19	S5192	S.J. SMITH WELDING SUPPLY	\$120.35	\$0.00	\$120.35	
147913	17-Oct-19	U5180	UNITED PARCEL SERVICE	\$16.54	\$0.00	\$16.54	
147914	17-Oct-19	U7355	U-C SANITARY DISTRICT	\$3,497.16	\$0.00	\$3,497.16	
147915	17-Oct-19	W0003	WCIA-CHANNEL 3	\$1,740.00	\$0.00	\$1,740.00	
147916	15-Oct-19	Y2150	YELLOW TRANSPORT, LTD.	\$6,657.00	\$0.00	\$6,657.00	
147917	17-Oct-19	A0865	ABSOPURE WATER COMPANY	\$9.00	\$0.00	\$9.00	
147918	17-Oct-19	A5150	** AMERICASH LOANS, LLC	\$97.19	\$0.00	\$97.19	
147919	17-Oct-19	A5569	JENNIFER ANDEREGG	\$26.15	\$0.00	\$26.15	
147920	17-Oct-19	A8155	ATLAS CAB	\$4,518.00	\$0.00	\$4,518.00	
147921	17-Oct-19	C0272	CCMSI - EDI	\$35.00	\$0.00	\$35.00	
147922	17-Oct-19	C0410	** CAVALRY PORTFOLIO SERVICES, LLC	\$302.44	\$0.00	\$302.44	
147923	17-Oct-19	C4511	CLARKE POWER SERVICES, INC.	\$1,681.00	\$0.00	\$1,681.00	
147924	17-Oct-19	C6257	** MARSHA L. COMBS-SKINNER	\$1,802.76	\$0.00	\$1,802.76	
147925	17-Oct-19	E3394	MICHAEL EILBRACHT	\$81.74	\$0.00	\$81.74	
147926	17-Oct-19	F6367	FORD CITY	\$285.78	\$0.00	\$285.78	
147927	17-Oct-19	G7370	NATHAN GRIFFIN	\$84.00	\$0.00	\$84.00	
147928	17-Oct-19	M0377	MARTIN ONE SOURCE	\$1,387.75	\$0.00	\$1,387.75	
147929	17-Oct-19	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$3,151.27	\$0.00	\$3,151.27	
147930	17-Oct-19	N9686	** NYS CHILD SUPPORT PROCESSING CENTER	\$60.00	\$0.00	\$60.00	
147931	17-Oct-19	O7450	ORKIN EXTERMINATING CO.	\$759.09	\$0.00	\$759.09	
147932	17-Oct-19	P7378	PRESIDIO NETWORKED SOLUTIONS GROUP, LLC	\$28,802.86	\$0.00	\$28,802.86	
147933	17-Oct-19	R3488	RILCO OF PEORIA, INC.	\$2,245.76	\$0.00	\$2,245.76	
147934	17-Oct-19	S0060	SAFEWORKS ILLINOIS	\$1,986.00	\$0.00	\$1,986.00	
147935	17-Oct-19	S3115	DANIEL J. HARTMAN	\$4,247.00	\$0.00	\$4,247.00	
147936	17-Oct-19	T0475	GRANT TAYLOR	\$125.00	\$0.00	\$125.00	
147937	17-Oct-19	X8500	XUE XU	\$1,385.25	\$0.00	\$1,385.25	
147938	21-Oct-19	D3575	DIRECT ENERGY BUSINESS	\$10,198.44	\$0.00	\$10,198.44	
147939	24-Oct-19	A1934	ADVANCE AUTO PARTS	\$3.90	\$0.00	\$3.90	
147940	24-Oct-19	A2488	** AFLAC GROUP INSURANCE	\$724.48	\$0.00	\$724.48	
147941	24-Oct-19	A4804	ALPHA CONTROLS & SERVICES LLC	\$1,706.46	\$0.00	\$1,706.46	
147942	24-Oct-19	A5002	AMAZON	\$7,469.32	\$0.00	\$7,469.32	
147943	24-Oct-19	A5085	AMERENIP	\$384.20	\$0.00	\$384.20	
147944	24-Oct-19	A7370	AREND'S HOGAN WALKER LLC	\$381.44	\$0.00	\$381.44	
147945	24-Oct-19	A7545	ARROW GLASS COMPANY	\$913.28	\$0.00	\$913.28	
147946	24-Oct-19	A8007	AT & T	\$629.84	\$0.00	\$629.84	
147947	24-Oct-19	B3555	BIRKEY'S FARM STORE, INC.	\$2,337.36	\$0.00	\$2,337.36	
147948	24-Oct-19	B8501	BUMPER TO BUMPER	\$285.95	\$0.00	\$285.95	
147949	24-Oct-19	C0275	CCMSI	\$3,875.00	\$0.00	\$3,875.00	
147950	24-Oct-19	C0350	CARDMEMBER SERVICE	\$12,321.09	\$0.00	\$12,321.09	
147951	24-Oct-19	C03630	THE CARLE FOUNDATION HOSPITAL	\$1,604.39	\$0.00	\$1,604.39	
147952	24-Oct-19	C0364	CARLE PHYSICIAN GROUP	\$3,000.00	\$0.00	\$3,000.00	
147953	24-Oct-19	C03641	CARLE PHYSICIAN GROUP	\$786.48	\$0.00	\$786.48	
147954	24-Oct-19	C03650	** CARLE HEALTHCARE INCORPORATED	\$171.21	\$171.21	\$0.00	
147955	24-Oct-19	C2156	CENTER FOR TRANSPORTATION & THE ENVIRONM	\$14,996.35	\$0.00	\$14,996.35	
147956	24-Oct-19	C2165	CENTRAL ILLINOIS TRUCKS	\$7,760.84	\$0.00	\$7,760.84	
147957	24-Oct-19	C3105	CHEMICAL MAINTENANCE INC.	\$436.23	\$0.00	\$436.23	
147958	24-Oct-19	C3560	CIRCLE K FLEET	\$21,366.46	\$7,394.64	\$13,971.82	
147959	24-Oct-19	C4511	CLARKE POWER SERVICES, INC.	\$8,401.56	\$0.00	\$8,401.56	
147960	24-Oct-19	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$911.57	\$0.00	\$911.57	
147961	24-Oct-19	C6258	COLUMBIA STREET ROASTERY	\$62.50	\$0.00	\$62.50	
147962	24-Oct-19	C6271	COMP MC	\$1,435.21	\$0.00	\$1,435.21	
147963	24-Oct-19	C8450	CU HARDWARE COMPANY	\$59.99	\$0.00	\$59.99	
147964	24-Oct-19	D0423	DAVE & HARRY LOCKSMITHS	\$65.75	\$0.00	\$65.75	
147965	24-Oct-19	D2210	DEPKE GASES & WELDING SUPPLIES	\$79.40	\$0.00	\$79.40	
147966	24-Oct-19	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$187.51	\$0.00	\$187.51	
147967	24-Oct-19	E1940	PHIL EDWARDS	\$300.00	\$0.00	\$300.00	
147968	24-Oct-19	F0367	FASTENERS ETC., INC.	\$204.82	\$0.00	\$204.82	

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147969	24-Oct-19	F3423	KORBIN FIGG	\$1,818.45	\$0.00	\$1,818.45	
147970	24-Oct-19	F6367	FORD CITY	\$528.46	\$0.00	\$528.46	
147971	24-Oct-19	G2277	GENFARE	\$1,000.48	\$0.00	\$1,000.48	
147972	24-Oct-19	G3484	GILLIG LLC	\$4,146.99	\$0.00	\$4,146.99	
147973	24-Oct-19	G6300	GOODYEAR TIRE & RUBBER CO	\$100.00	\$0.00	\$100.00	
147974	24-Oct-19	G6445	GOVCONNECTION, INC	\$85.40	\$0.00	\$85.40	
147975	24-Oct-19	H2235	HERITAGE PETROLEUM, LLC	\$368.99	\$0.00	\$368.99	
147976	24-Oct-19	I4747	ILLINI FS, INC.	\$81.03	\$0.00	\$81.03	
147977	24-Oct-19	I790	ILLINOIS-AMERICAN WATER	\$2,102.75	\$0.00	\$2,102.75	
147978	24-Oct-19	I7667	ISAKSEN GLERUM WACHTER, LLC	\$2,800.00	\$0.00	\$2,800.00	
147979	24-Oct-19	K2166	KEMPER INDUSTRIAL EQUIP.	\$257.50	\$0.00	\$257.50	
147980	24-Oct-19	K2190	KEN'S OIL SERVICE, INC.	\$30,450.40	\$0.00	\$30,450.40	
147981	24-Oct-19	M0452	MATTEX SERVICE CO., INC.	\$522.00	\$0.00	\$522.00	
147982	24-Oct-19	M1246	MCMaster-CARR SUPPLY CO.	\$90.88	\$0.00	\$90.88	
147983	24-Oct-19	M1269	MCS OFFICE TECHNOLOGIES	\$442.96	\$0.00	\$442.96	
147984	24-Oct-19	M2179	MENARD'S	\$87.40	\$0.00	\$87.40	
147985	24-Oct-19	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$70.42	\$0.00	\$70.42	
147986	24-Oct-19	M6162	MOHAWK MFG. & SUPPLY CO.	\$816.22	\$0.00	\$816.22	
147987	24-Oct-19	M8518	MUNCIE RECLAMATION-SUPPLY	\$429.72	\$0.00	\$429.72	
147988	24-Oct-19	M9548	MYERS TIRE SUPPLY	\$267.70	\$0.00	\$267.70	
147989	24-Oct-19	N0320	NAPA AUTO PARTS	\$295.38	\$0.00	\$295.38	
147990	24-Oct-19	N2191	NELSON/NYGAARD CONSULTING ASSOC. INC.	\$26,172.30	\$0.00	\$26,172.30	
147991	24-Oct-19	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
147992	24-Oct-19	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$8,006.55	\$0.00	\$8,006.55	
147993	24-Oct-19	Q8455	QUILL	\$77.55	\$0.00	\$77.55	
147994	24-Oct-19	R3488	RILCO OF PEORIA, INC.	\$8,013.76	\$0.00	\$8,013.76	
147995	24-Oct-19	R6000	ROBBINS, SCHWARTZ, NICHOLAS, LIFTON & TA	\$1,957.50	\$0.00	\$1,957.50	
147996	24-Oct-19	R6120	ROGARDS OFFICE PRODUCTS	\$299.60	\$65.99	\$233.61	
147997	24-Oct-19	R6380	LENA ROTHMUND	\$21.02	\$0.00	\$21.02	
147998	24-Oct-19	S0078	SAFETY-KLEEN CORP.	\$689.11	\$0.00	\$689.11	
147999	24-Oct-19	S2220	SERVICE KING PAINT & BODY, LLC	\$316.62	\$0.00	\$316.62	
148000	24-Oct-19	S3003	RUSSELL E SHAFFER III	\$396.00	\$0.00	\$396.00	
148001	24-Oct-19	S5981	AMY L. SNYDER	\$1,499.74	\$0.00	\$1,499.74	
148002	24-Oct-19	S9100	JUNE SZIROTTY	\$14.31	\$0.00	\$14.31	
148003	24-Oct-19	T0007	TJ'S LAUNDRY & DRY CLEANING	\$24.20	\$0.00	\$24.20	
148004	24-Oct-19	T0250	TAPCO	\$1,071.00	\$0.00	\$1,071.00	
148005	24-Oct-19	T0474	TAYLOR & BLACKBURN	\$1,239.62	\$0.00	\$1,239.62	
148006	24-Oct-19	T3063	THERMO KING MIDWEST, INC.	\$115.79	\$0.00	\$115.79	
148007	24-Oct-19	T7585	TRUGREEN CHEMLAWN	\$146.32	\$0.00	\$146.32	
148008	24-Oct-19	T9072	TWIN CITY INDUSTRIAL RUBBER, INC.	\$467.27	\$0.00	\$467.27	
148009	24-Oct-19	U5180	UNITED PARCEL SERVICE	\$19.34	\$0.00	\$19.34	
148010	24-Oct-19	U60295	ULINE	\$67.08	\$0.00	\$67.08	
148011	24-Oct-19	U7385	URBANA TRUE TIRES	\$157.18	\$0.00	\$157.18	
148012	24-Oct-19	Z2333	ZF SERVICES NORTH AMERICA, LLC	\$147.12	\$0.00	\$147.12	
148013	28-Oct-19	P2254	PETTY CASH (CDL's)	\$250.00	\$0.00	\$250.00	
148014	31-Oct-19	A1934	ADVANCE AUTO PARTS	\$11.68	\$0.00	\$11.68	
148015	31-Oct-19	A5116	AMERICAN SEATING	\$69.68	\$0.00	\$69.68	
148016	31-Oct-19	A7370	ARENDS HOGAN WALKER LLC	\$1,227.23	\$0.00	\$1,227.23	
148017	31-Oct-19	A8720	AVAIL TECHNOLOGIES, INC.	\$2,160.00	\$0.00	\$2,160.00	
148018	31-Oct-19	B0438	JUSTIN BARNHART	\$129.00	\$0.00	\$129.00	
148019	31-Oct-19	B2180	BENEFIT PLANNING CONSULTANTS, INC.	\$773.50	\$0.00	\$773.50	
148020	31-Oct-19	B3555	BIRKEY'S FARM STORE, INC.	\$318.28	\$0.00	\$318.28	
148021	31-Oct-19	C0005	CARL SCHNEIDER	\$115.00	\$0.00	\$115.00	
148022	31-Oct-19	C0272	CCMSI - EDI	\$5.00	\$0.00	\$5.00	
148023	31-Oct-19	C03630	THE CARLE FOUNDATION HOSPITAL	\$1,113.31	\$0.00	\$1,113.31	
148024	31-Oct-19	C03641	CARLE PHYSICIAN GROUP	\$73.63	\$0.00	\$73.63	
148025	31-Oct-19	C0410	CAVALRY PORTFOLIO SERVICES, LLC	\$301.51	\$0.00	\$301.51	
148026	31-Oct-19	C1560	CDC PAPER & JANITOR	\$853.40	\$0.00	\$853.40	
148027	31-Oct-19	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00	\$0.00	\$0.00	X
148028	31-Oct-19	C2165	CENTRAL ILLINOIS TRUCKS	\$10,395.68	\$0.00	\$10,395.68	
148029	31-Oct-19	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$6,315.63	\$0.00	\$6,315.63	
148030	31-Oct-19	C3105	CHEMICAL MAINTENANCE, INC.	\$926.60	\$0.00	\$926.60	
148031	31-Oct-19	C3108	CHEMSTATION OF INDIANA	\$1,165.00	\$0.00	\$1,165.00	
148032	31-Oct-19	C3600	MICHAEL MCCONNELL	\$2,471.25	\$0.00	\$2,471.25	

Champaign-Urbana Mass Transit District
Accounts Payable Check Disbursement List
BUSEY BANK OPERATING ACCOUNT

From Date: 10/01/2019

Thru Date: 10/31/2019

Check #	Check Date	Ref #	Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
148033	31-Oct-19	C4511	CLARKE POWER SERVICES, INC.	\$986.58	\$0.00	\$986.58	
148034	31-Oct-19	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$506.73	\$0.00	\$506.73	
148035	31-Oct-19	C6257	MARSHA L. COMBS-SKINNER	\$1,802.76	\$0.00	\$1,802.76	
148036	31-Oct-19	C6258	COLUMBIA STREET ROASTERY	\$166.75	\$0.00	\$166.75	
148037	31-Oct-19	C6261	COMCAST SPOTLIGHT	\$4,796.40	\$0.00	\$4,796.40	
148038	31-Oct-19	C6271	COMP MC	\$15.31	\$0.00	\$15.31	
148039	31-Oct-19	C6686	CONSTELLATION NEWENERGY - GAS DIV. LLC	\$16.54	\$0.00	\$16.54	
148040	31-Oct-19	D2014	DEAN'S SUPERIOR BLUEPRINT	\$331.20	\$0.00	\$331.20	
148041	31-Oct-19	D3575	DIRECT ENERGY BUSINESS	\$174.30	\$0.00	\$174.30	

** Pass through payment

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 10/23/2019

Thru Date: 10/31/2019

Check #	Check Date	Ref #	Name	Amount	Voided
10302019	10/30/2019	F4640	FLEX-EMPLOYEE REIMB.	\$8,031.41	
10312019	10/31/2019	F4640	FLEX-EMPLOYEE REIMB.	\$34,993.47	
5495	10/23/2019	F4640	FLEX-EMPLOYEE REIMB.	\$24.14	
5496	10/30/2019	F4640	FLEX-EMPLOYEE REIMB.	\$360.00	
Total:				\$43,409.02	

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 5730300

PROSPECT BANK - MUNIWISE FUNDS

From Date: 10/24/2019

Thru Date: 10/25/2019

Check #	Check Date	Ref #	Name	Amount	Voided
2751	10/24/2019	M2100	MECHANICAL INC.	\$0.00	<input checked="" type="checkbox"/>
2752	10/25/2019	M2100	MECHANICAL INC.	\$30,467.00	
Total:				\$30,467.00	

All disbursements noted above were used for capital purchases that are 65% reimbursable from IDOT as eligible debt service expenses.

Account Summary

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

CHANGE IN VALUE OF YOUR ACCOUNTS (includes accrued interest)

	This Period (10/1/19-10/31/19)	This Year (1/1/19-10/31/19)
TOTAL BEGINNING VALUE	\$4,896,638.05	\$5,526,632.33
Credits	—	—
Debits	(1,046,729.68)	(1,886,796.46)
Security Transfers	—	—
Net Credits/Debits/Transfers	\$(1,046,729.68)	\$(1,886,796.46)
Change in Value	7,709.60	217,782.10
TOTAL ENDING VALUE	\$3,857,617.97	\$3,857,617.97

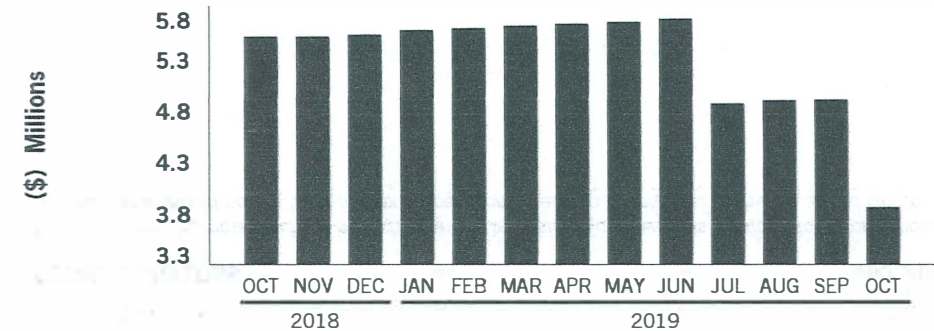
ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Fixed Income & Preferreds	\$3,857,617.97	100.00
TOTAL VALUE	\$3,857,617.97	100.00%

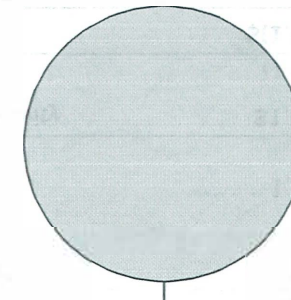
FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, which are provided to you as a courtesy, and may not be covered by SIPC. For additional information, refer to the corresponding section of this statement.

MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.



This chart does not reflect corrections to Market Value made subsequent to the dates depicted. It may exclude transactions in Annuities or positions where we are not the custodian, which could delay the reporting of Market Value.



Fixed Income & Preferreds

This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

Account Summary

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

BALANCE SHEET ^(^ includes accrued interest)

	Last Period (as of 9/30/19)	This Period (as of 10/31/19)
Cash, BDP, MMFs	\$19,167.14	—
Certificates of Deposit ^	4,877,470.91	3,857,617.97
Total Assets	\$4,896,638.05	\$3,857,617.97
Total Liabilities (outstanding balance)	—	—
TOTAL VALUE	\$4,896,638.05	\$3,857,617.97

INCOME AND DISTRIBUTION SUMMARY

	This Period (10/1/19-10/31/19)	This Year (1/1/19-10/31/19)
Interest	\$27,562.54	\$113,312.82
Income And Distributions	\$27,562.54	\$113,312.82
Tax-Exempt Income	—	—
TOTAL INCOME AND DISTRIBUTIONS	\$27,562.54	\$113,312.82

Taxable and tax exempt income classifications are based on the characteristics of the underlying securities and not the taxable status of the account.

CASH FLOW

	This Period (10/1/19-10/31/19)	This Year (1/1/19-10/31/19)
OPENING CASH, BDP, MMFs	\$19,167.14	\$23,483.64
Purchases	—	(250,000.00)
Sales and Redemptions	1,000,000.00	2,000,000.00
Income and Distributions	27,562.54	113,312.82
Total Investment Related Activity	\$1,027,562.54	\$1,863,312.82
Electronic Transfers-Debits	(1,046,729.68)	(1,886,796.46)
Total Cash Related Activity	\$(1,046,729.68)	\$(1,886,796.46)
CLOSING CASH, BDP, MMFs	—	—

GAIN/(LOSS) SUMMARY

	Realized This Period (10/1/19-10/31/19)	Realized This Year (1/1/19-10/31/19)	Unrealized Inception to Date (as of 10/31/19)
Short-Term Gain	—	—	\$5,467.50
Long-Term Gain	—	—	56,732.86
TOTAL GAIN/(LOSS)	—	—	\$62,200.36

The Gain/(Loss) Summary, which may change due to basis adjustments, is provided for informational purposes and should not be used for tax preparation. Refer to Gain/(Loss) in the Expanded Disclosures.

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT**Investment Objectives (in order of priority):** Income, Aggressive Income, Capital Appreciation

Brokerage Account

Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for securities that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current Yield reflects the income generated by an investment, and is calculated by dividing the total estimated annual income by the current market value of the entire position. It does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period.

CERTIFICATES OF DEPOSIT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
SALLIE MAE BK SALT LAKE CITY UT CD	4/11/17	250,000.000	\$100.175	\$100.087	\$250,437.50			\$2,250.00	0.90
Coupon Rate 1.800%; Matures 03/23/2020; CUSIP 795450ZV0			\$100.024		\$250,059.62	\$250,217.50	\$157.88 LT	\$482.14	
Int. Semi-Annually Mar/Sep; Yield to Maturity 1.579%; Issued 03/22/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
discover GREENWOOD DE CD	6/23/17	250,000.000	100.000	100.101	250,000.00			4,375.00	1.75
Coupon Rate 1.750%; Matures 07/06/2020; CUSIP 2546725C8			100.000		250,000.00	250,252.50	252.50 LT	1,390.96	
Int. Semi-Annually Jan/Jul; Yield to Maturity 1.601%; Issued 07/06/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
AMEX CENTURION SALT LAKE CITY UT CD	4/10/18	250,000.000	99.445	100.519	248,611.25			5,500.00	2.19
Coupon Rate 2.200%; Matures 09/16/2020; CUSIP 02587DB31			99.445		248,611.25	251,297.50	2,686.25 LT	679.94	
Int. Semi-Annually Mar/Sep; Yield to Maturity 1.603%; Issued 09/16/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
CAPITAL ONE BANK GLEN ALLEN VA CD	10/31/17	250,000.000	100.199	100.301	250,500.00			5,000.00	1.99
Coupon Rate 2.000%; Matures 10/19/2020; CUSIP 1404205P1			100.066		250,165.90	250,752.50	586.60 LT	177.60	
Int. Semi-Annually Apr/Oct; Yield to Maturity 1.686%; Issued 10/18/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
CITIBANK, NA CD SIOUX FALLS SD CD	4/10/18	250,000.000	100.199	101.353	250,500.00			6,750.00	2.66
Coupon Rate 2.700%; Matures 03/29/2021; CUSIP 17312QH77			100.097		250,243.17	253,382.50	3,139.33 LT	593.41	
Int. Semi-Annually Mar/Sep; Yield to Maturity 1.725%; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
BANK BARODA NEW YORK BRH CD	4/11/17	250,000.000	100.000	100.605	250,000.00			5,375.00	2.14
Coupon Rate 2.150%; Matures 04/19/2021; CUSIP 06062Q3C6			100.000		250,000.00	251,512.50	1,512.50 LT	205.60	
Int. Semi-Annually Apr/Oct; Yield to Maturity 1.730%; Issued 04/17/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
ALLY BK SANDY UTAH	4/24/18	100,000.000	100.000	101.652	100,000.00			2,850.00	2.80
Coupon Rate 2.850%; Matures 05/03/2021; CUSIP 02007GCJ0			100.000		100,000.00	101,652.00	1,652.00 LT	1,401.77	
Int. Semi-Annually May/Nov; Yield to Maturity 1.734%; Issued 05/03/18; Maturity Value = \$100,000.00; Asset Class: FI & Pref									
BARCLAYS BANK CD WILMINGTON DE CD	7/18/17	250,000.000	100.000	100.509	250,000.00			5,125.00	2.04
Coupon Rate 2.050%; Matures 07/26/2021; CUSIP 06740KKQ9			100.000		250,000.00	251,272.50	1,272.50 LT	1,350.88	

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
Int. Semi-Annually Jan/Jul; Yield to Maturity 1.750%; Issued 07/26/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
third federal CLEVELAND OH CD	10/16/17	195,000.00	100.00	100.548	195,000.00			3,997.00	2.04
Coupon Rate 2.050%; Matures 10/27/2021; CUSIP 88413QBT4			100.00		195,000.00	196,068.60	1,068.60 LT	43.69	
Int. Semi-Annually Apr/Oct; Yield to Maturity 1.768%; Issued 10/27/17; Maturity Value = \$195,000.00; Asset Class: FI & Pref									
BERKSHIRE BK PITTSFIELD MA CD	10/18/18	250,000.00	100.00	102.312	250,000.00			7,375.00	2.88
Coupon Rate 2.950%; Matures 10/29/2021; CUSIP 084601RD7			100.00		250,000.00	255,780.00	5,780.00 LT	40.30	
Int. Semi-Annually Apr/Oct; Yield to Maturity 1.765%; Issued 10/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
COMENITY CAP BK SALT LAKE CITY UTAH CD	3/14/19	250,000.00	100.00	102.187	250,000.00			6,875.00	2.69
Coupon Rate 2.750%; Matures 03/29/2022; CUSIP 20033AS56			100.00		250,000.00	255,467.50	5,467.50 ST	36.95	
Interest Paid Monthly Apr; Yield to Maturity 1.819%; Issued 03/29/19; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
MS BANK CD SALT LAKE CITY UT CD	3/26/18	250,000.00	100.00	102.298	250,000.00			7,000.00	2.74
Coupon Rate 2.800%; Matures 03/29/2022; CUSIP 61747MR45			100.00		250,000.00	255,745.00	5,745.00 LT	615.38	
Int. Semi-Annually Mar/Sep; Yield to Maturity 1.821%; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
MEDALLION BK SALT SALT LAKE CITY UT CD	3/29/18	250,000.00	100.00	102.321	250,000.00			7,000.00	2.74
Coupon Rate 2.800%; Matures 04/11/2022; CUSIP 58404DBP5			100.00		250,000.00	255,802.50	5,802.50 LT	420.77	
Int. Semi-Annually Apr/Oct; Yield to Maturity 1.825%; Issued 04/09/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
CONTINENTAL BK SALT LAKE CITY UTAH CD	10/18/18	240,000.00	100.00	102.978	240,000.00			7,320.00	2.96
Coupon Rate 3.050%; Matures 05/09/2022; CUSIP 211163HQ6			100.00		240,000.00	247,147.20	7,147.20 LT	3,480.98	
Int. Semi-Annually May/Nov; Yield to Maturity 1.837%; Issued 11/09/18; Maturity Value = \$240,000.00; Asset Class: FI & Pref									
ENERBANK USA SALT LAKE CITY UTAH CD	10/15/18	250,000.00	100.00	103.907	250,000.00			8,125.00	3.13
Coupon Rate 3.250%; Matures 10/19/2022; CUSIP 29278TDR8			100.00		250,000.00	259,767.50	9,767.50 LT	262.06	
Interest Paid Monthly Nov; Yield to Maturity 1.890%; Issued 10/19/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
UBS BK USA SALT LAKE CITY UT	10/18/18	250,000.00	100.00	104.065	250,000.00			8,250.00	3.17
Coupon Rate 3.300%; Matures 10/24/2022; CUSIP 90348JET3			100.00		250,000.00	260,162.50	10,162.50 LT	155.24	
Interest Paid Monthly Nov; Yield to Maturity 1.891%; Issued 10/24/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
	Percentage of Holdings	Face Value			Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
CERTIFICATES OF DEPOSIT		3,785,000.00			\$3,785,048.75 \$3,784,079.94	\$3,846,280.30	\$56,732.86 LT \$5,467.50 ST	\$93,167.00 \$11,337.67	2.42%
TOTAL CERTIFICATES OF DEPOSIT (includes accrued interest)	100.00%					\$3,857,617.97			

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TOTAL VALUE		\$3,784,079.94	\$3,846,280.30	\$56,732.86 LT \$5,467.50 ST	\$93,167.00 \$11,337.67	2.42%
TOTAL VALUE (includes accrued interest)	100.00%		\$3,857,617.97			

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

ALLOCATION OF ASSETS (*includes accrued interest)

	Cash	Equities	Fixed Income & Preferred Securities	Alternatives	Structured Investments	Other
Certificates of Deposit ^	—	—	\$3,857,617.97	—	—	—
TOTAL ALLOCATION OF ASSETS ^	—	—	\$3,857,617.97	—	—	—

ACTIVITY

CASH FLOW ACTIVITY BY DATE

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
10/9		Interest Income	MEDALLION BK SALT SALT LAKE CI	2.800% DUE2022-04-11 [58404DBP5]			\$3,509.59
10/17		Interest Income	BANK BARODA NEW YORK BRH CD	2.150% DUE2021-04-19 [06062Q3C6]			2,694.86
10/18		Interest Income	CAPITAL ONE BANK GLEN ALLEN VACD	2.000% DUE2020-10-19 [1404205P1]			2,506.85
10/21		Interest Income	JPMORGAN CHASE BK NA COLUMBUS OH	3.350% DUE2022-10-19 [48128FZL9]			4,198.97
10/21		Interest Income	CAPITAL ONE NA MCLEAN VA CD	1.950% DUE2019-10-21 [14042RBA8]			2,444.18
10/21		Interest Income	Goldman Sachs NEW YORK NY CD	1.950% DUE2019-10-21 [38148JU58]			2,444.18
10/21		Interest Income	ENERBANK USA SALT LAKE CITY UT	3.250% DUE2022-10-19 [29278TDR8]			667.81
10/21	10/21	Redemption	JPMORGAN CHASE BK NA COLUMBUS OH	3.350% DUE2022-10-19 [48128FZL9] REDEMPTION OF CALLED BOND	250,000.000	100.0000	250,000.00
10/21	10/21	Redemption	CAPITAL ONE NA MCLEAN VA CD	1.950% DUE2019-10-21 [14042RBA8] REDEMPTION OF MATURED BOND	250,000.000	100.0000	250,000.00
10/21	10/21	Redemption	Goldman Sachs NEW YORK NY CD	1.950% DUE2019-10-21 [38148JU58] REDEMPTION OF MATURED BOND	250,000.000	100.0000	250,000.00
10/24		Interest Income	HSBC BANK USA MCLEAN VA CD	1.700% DUE2019-10-24 [40434YHQ3]			2,130.82
10/24		Interest Income	UBS BK USA SALT LAKE CITY UT	3.300% DUE2022-10-24 [90348JET3]			678.08
10/24	10/24	Redemption	HSBC BANK USA MCLEAN VA CD	1.700% DUE2019-10-24 [40434YHQ3] REDEMPTION OF MATURED BOND	250,000.000	100.0000	250,000.00
10/28		Interest Income	third federal CLEVELAND OH CD	2.050% DUE2021-10-27 [88413QBT4]			2,004.23
10/29		Interest Income	BERKSHIRE BK PITTSFIELD MA CD	2.950% DUE2021-10-29 [084601RD7]			3,697.60

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

CASH FLOW ACTIVITY BY DATE (CONTINUED)

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
10/29		Interest Income	COMENITY CAP BK SALT LAKE CITYUT	2.750% DUE2022-03-29 [20033AS56]			565.07
10/29		Interest Income	MORGAN STANLEY BANK N.A.				15.28
10/29		Interest Income	MORGAN STANLEY PRIVATE BANK NA				5.02
10/29		Withdrawal	BRANCH CHECK	PAID TO CHAMPAIGN URBANA MASS			(1,046,729.68)
NET CREDITS/(DEBITS)							\$(19,167.14)

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

Activity Date	Activity Type	Description	Credits/(Debits)
10/9	Automatic Investment	BANK DEPOSIT PROGRAM	\$3,509.59
10/17	Automatic Investment	BANK DEPOSIT PROGRAM	2,694.86
10/18	Automatic Investment	BANK DEPOSIT PROGRAM	2,506.85
10/21	Automatic Investment	BANK DEPOSIT PROGRAM	759,755.14
10/24	Automatic Investment	BANK DEPOSIT PROGRAM	252,808.90
10/28	Automatic Investment	BANK DEPOSIT PROGRAM	2,004.23
10/29	Automatic Redemption	BANK DEPOSIT PROGRAM	(1,042,446.71)
NET ACTIVITY FOR PERIOD			\$(19,167.14)

REALIZED GAIN/(LOSS) DETAIL

LONG-TERM GAIN/(LOSS)

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
CAPITAL ONE NA CD 1950 190C21	10/14/15	10/21/19	250,000.000	\$250,000.00	\$250,000.00	\$0.00	
Goldman Sachs 1950 190C21	10/14/15	10/21/19	250,000.000	250,000.00	250,000.00	0.00	
HSBC BANK USA 1700 190C24	04/11/17	10/24/19	250,000.000	250,000.00	250,000.00	0.00	
JPMORGAN CHASE BK 3350 *220C19	10/15/18	10/19/19	250,000.000	250,000.00	250,000.00	0.00	
Long-Term This Period				\$1,000,000.00	\$1,000,000.00	\$0.00	
Long-Term Year to Date				\$2,000,000.00	\$2,000,000.00	\$0.00	
Net Realized Gain/(Loss) This Period				\$1,000,000.00	\$1,000,000.00	\$0.00	
Net Realized Gain/(Loss) Year to Date				\$2,000,000.00	\$2,000,000.00	\$0.00	

Treasury regulations require that we report on Form 1099-B a) adjusted cost basis on the sale of covered securities acquired on or after 1/1/11 (or the applicable date for the type of security), b) the gain or loss as either long-term or short-term, and c) basis adjustments on covered securities due to wash sales, certain corporate actions and transfers by gift or inheritance. This section may not reflect all the basis adjustments required when filing your tax return. Refer to the Expanded Disclosures.

Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST
C/O KARL GNADT & BRENDA E EILBRACHT

MESSAGES

Senior Investor Helpline

For any inquiries or potential concerns, senior investors or someone acting on their behalf may contact our Firm by calling (800) 280-4534.



To: Board of Trustees
From: Karl Gnadt
Date: December 11, 2019
Subject: MTD Treasurer

- A. Introduction:** According to MTD's By-Laws under Article III. Section 3, "...the Treasurer shall be appointed by the Chair with the approval of a majority of the Trustees and shall serve at the pleasure of the Trustees". The Treasurer's position is currently vacant.
- B. Recommended Action:** Staff recommends approval of Amy Snyder, Chief of Staff, as Treasurer of the District.
- C. Prior Trustee Action:** In October 2014, the Board approved the Chief Administrative Officer as Treasurer.

ORDINANCE NO. 2019-3
GENERAL TAX LEVY ORDINANCE OF THE
CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING JULY 1, 2019
AND ENDING JUNE 30, 2020

WHEREAS, the current fiscal year of the Champaign-Urbana Mass Transit District Champaign County, Illinois, begins July 1, 2019 and ends on June 30, 2020, and the said District is required by law to adopt its Budget and Appropriation Ordinance prior to or in the first quarter of such fiscal year, and the Board of Trustees has adopted such Ordinance after due notice and public hearing as required by law on June 26, 2019, and

WHEREAS, said Budget and Appropriation Ordinance appropriated a total amount of money in the amount of Seventy Million Nine Hundred Forty-Seven Thousand and No/100 Dollars (\$70,947,000), all as detailed and set forth therein.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE CHAMPAIGN-URBANA MASS TRANSIT DISTRICT, Champaign County, Illinois, that:

Section 1. For the following corporate purposes of the Champaign-Urbana Mass Transit District and in the stated amounts, to wit:

	AMOUNT APPROPRIATED	AMOUNT LEVIED
1 OPERATIONS		
A Wages		
(1) Operators' Wages	\$ 9,500,000	\$ 4,035,433
(2) Supervisory Wages	1,950,000	515,000
(3) Clerical	325,000	
Total	<u>\$ 11,775,000</u>	<u>\$ 4,550,433</u>
B Benefits		
(1) FICA	\$ 1,025,000	\$ 770,000
(2) Illinois Municipal Retirement Fund	2,700,000	1,100,000
(3) Employee Health Insurance	3,023,000	
(4) Worker's Compensation Insurance	150,000	85,000
(5) Unemployment Insurance	50,000	35,000
(6) Paid Leave (Sick Leave, Holidays, etc.)	2,490,000	
(7) Uniform Allowance	40,000	
(8) Early Retirement	100,000	
(9) Other Benefits	120,000	
Total	<u>\$ 9,698,000</u>	<u>\$ 1,990,000</u>

C	Services		
	(1) Printing	\$ 50,000	
	(2) Half Fare Cab	175,000	
	(3) ADA Service	910,000	325,000
	(4) Other	95,000	
	Total	<u>\$ 1,230,000</u>	<u>\$ 325,000</u>
D	Supplies		
	(1) Fuel and Lubricants	\$ 2,750,000	\$ 515,000
	(2) Fuel Tax - Urbana	40,000	
	(2) Tires and Tubes	150,000	
	(3) Small Equipment	10,000	
	(4) Other Material and Supplies	48,000	
	Total	<u>\$ 2,998,000</u>	<u>\$ 515,000</u>
E	Miscellaneous		
	(1) Leased Equipment	\$ 175,000	
	(2) Other	20,000	
	Total	<u>\$ 195,000</u>	<u>\$ -</u>
TOTAL -- OPERATIONS		\$ 25,896,000	\$ 7,380,433

2 MAINTENANCE

A	Wages		
	(1) Mechanics' Wages	\$ 1,450,000	\$ 800,000
	(2) Service Personnel Wages	825,000	425,000
	(3) Supervisory Wages	661,000	
	Total	<u>\$ 2,936,000</u>	<u>\$ 1,225,000</u>
B	Benefits		
	(1) FICA	\$ 235,000	\$ 130,000
	(2) Illinois Municipal Retirement Fund	590,000	275,000
	(3) Employee Health Insurance	689,000	
	(4) Worker's Compensation Insurance	200,000	15,000
	(5) Unemployment Insurance	10,000	5,000
	(6) Paid Leave (Sick Leave, Holidays, etc.)	230,000	
	(7) Uniform Allowance	25,000	
	(8) Tool Allowance	15,000	
	(9) Early Retirement	50,000	
	(10) Other Benefits	314,000	
	Total	<u>\$ 2,358,000</u>	<u>\$ 425,000</u>

C	Services		
	(1) Contract Maintenance	\$ 115,000	
	(2) Other Services	6,000	
	Total	<u>\$ 121,000</u>	<u>\$ -</u>
D	Materials / Supplies		
	(1) Fuel and Lubricants	\$ 110,000	
	(2) Garage Equipment Repairs	50,000	
	(3) Building / Ground Repairs	125,000	
	(4) Revenue Vehicle Repairs	2,400,000	
	(5) Service Vehicle Repairs	20,000	
	(6) Service Supplies	60,000	
	(7) Shop Tools and Equipment	70,000	
	(8) Passenger Shelter Repairs	75,000	
	(9) Other Material and Supplies	45,000	
	Total	<u>\$ 2,955,000</u>	<u>\$ -</u>
E	Miscellaneous		
	(1) Leased Equipment	\$ 56,000	
	(2) Other	20,000	
		<u>\$ 76,000</u>	<u>\$ -</u>
TOTAL -- MAINTENANCE		\$ 8,446,000	\$ 1,650,000

3 GENERAL ADMINISTRATION

A	Wages		
	(1) Administrative Salaries	\$ 1,350,000	\$ 615,000
	(2) Clerical	275,000	
	Total	<u>\$ 1,625,000</u>	<u>\$ 615,000</u>
B	Benefits		
	(1) FICA	\$ 95,000	\$ 75,000
	(2) Illinois Municipal Retirement Fund	250,000	100,000
	(3) Employee Health Insurance	313,000	
	(4) Worker's Compensation Insurance	5,000	
	(5) Unemployment Insurance	3,000	
	(6) Early Retirement	10,000	
	(7) Other Benefits	65,000	
	Total	<u>\$ 741,000</u>	<u>\$ 175,000</u>

C	Services		
	(1) Professional & Technical Services	\$ 1,493,000	\$ 18,000
	(2) Contract Maintenance	610,000	
	(3) Printing	3,000	
	(4) Other Services	40,000	
	Total	<u>\$ 2,146,000</u>	<u>\$ 18,000</u>
D	Supplies		
	(1) Office Supplies	\$ 10,000	
	(2) Equipment	75,000	
	(3) Building / Ground Repairs	60,000	
	Total	<u>\$ 145,000</u>	<u>\$ -</u>
E	Utilities		
	(1)Utilities	\$ 365,000	
	Total	<u>\$ 365,000</u>	<u>\$ -</u>
F	Insurance Premiums		
	(1) Illinois Public Transit Risk Management Association Premium Assessment	\$ 500,000	\$ 300,000
	(2) Illinois Public Transit Risk Management Association Reserve Fund Assessment	525,000	400,000
	(3) Physical Damage	60,000	
	(4) Recovery	(25,000)	
	(5) Other	35,000	
	Total	<u>\$ 1,095,000</u>	<u>\$ 700,000</u>
G	Miscellaneous		
	(1) Dues and Subscriptions	\$ 85,000	\$ 10,000
	(2) Travel and Meetings	90,000	
	(3) Public Information	200,000	10,000
	(4) Trustee Compensation	8,000	4,000
	(5) Postage	6,000	2,000
	(6) Advertising Services		
	(7) Other Miscellaneous	100,000	
	(8) Leased Equipment	30,000	
	(9) Interest Expense		
	(10) Ineligible Expenses	204,000	
	(11) Debt Service Equipment	25,099,000	
	Total	<u>\$ 25,822,000</u>	<u>\$ 26,000</u>
TOTAL -- GENERAL ADMINISTRATION		\$ 31,939,000	\$ 1,534,000

4 ILLINOIS TERMINAL

A Wages			
(1) Clerical	\$	125,000	
(2) Security		195,000	
(3) Maintenance		140,000	
(4) Overhead		70,000	
Total	\$	530,000	\$ -
B Benefits			
(1) FICA	\$	50,000	\$ 25,000
(2) Illinois Municipal Retirement Fund		100,000	25,000
(3) Employee Health Insurance		165,000	
(4) Worker's Compensation Insurance		25,000	
(5) Unemployment Insurance		3,000	
(6) Paid Leave (Sick Leave, Holidays, etc)		17,000	
(7) Other Fringes		42,000	
Total	\$	402,000	\$ 50,000
C Services			
(1) Contract	\$	40,000	
(2) Professional & Technical Services		3,000	
(3) Other		5,000	
Total	\$	48,000	\$ -
D Materials / Supplies			
(1) Service Supplies	\$	28,000	
(2) Office Supplies		6,000	
(3) Equipment		20,000	
(4) Building and Grounds		135,000	
Total	\$	189,000	\$ -
E Utilities			
(1)Utilities	\$	90,000	
(2)Ineligibles		40,000	
Total	\$	130,000	\$ -
F Miscellaneous			
(1) Miscellaneous	\$	35,000	
Total	\$	35,000	\$ -
TOTAL -- ILLINOIS TERMINAL		\$ 1,334,000	\$ 50,000

5 CAPITAL EXPENDITURES

(1) MCORE Local Contribution	\$ 332,000
(2) Architectural and Engineering	1,500,000
(3) Shelters, Kiosks, Stops, & Associated Work	300,000
(4) 51 E. Chester Rehab	1,000,000
(5) Miscellaneous Facility Improvements	200,000
 TOTAL CAPITAL	 \$ 3,332,000
 TOTAL APPROPRIATIONS	 \$ 70,947,000
 TOTAL LEVY	 \$ 10,614,433

There is hereby levied in the aggregate, a general tax upon all taxable property within the Champaign-Urbana Mass Transit District, Champaign County, Illinois, as the same is assessed and equalized for State and County purposes for the year 2019 to be levied and assessed in the year 2020, the aggregate sum of Ten Million Six Hundred Fourteen Thousand Four Hundred Thirty-Three and No/100 Dollars (\$10,614,433), comprised as follows:

a. For general corporate purposes, the sum of Seven Million Two Hundred Fifty-Six Thousand Four Hundred Thirty-Three and No/100 Dollars (\$7,256,433).

b. There is further levied, in addition to all other taxes and exclusive of and in addition to the amount of taxes levied for general purposes, the amount of One Million Five Hundred Thousand and No/100 Dollars (\$1,500,000) for the purpose of providing monies for the Champaign-Urbana Mass Transit District's contributions required for Illinois Municipal Retirement Fund contributions.

c. There is further levied, in addition to all other taxes levied for general purposes, the amount of One Million and No/100 Dollars (\$1,000,000) for the purpose of providing monies for the Champaign-Urbana Mass Transit District's contribution required for Social Security System contributions.

d. There is further levied, in addition to all other taxes levied for general purposes, the amount of One Hundred Thousand and No/100 Dollars (\$100,000) for protection of the Champaign-Urbana Mass Transit District under the Worker's Compensation Act.

e. There is further levied, in addition to all other taxes levied for general purposes, the amount of Seven Hundred Thousand and No/100 Dollars (\$700,000) for liability insurance, claims service and claims.

f. There is further levied, in addition to all other taxes levied for general purposes, the amount of Forty Thousand and No/100 Dollars (\$40,000) for unemployment insurance.

g. There is further levied, in addition to all other taxes levied for general purposes, the amount of Eighteen Thousand and No/100 Dollars (\$18,000) for auditing.

Section 2. This Ordinance shall be effective upon its passage.

Section 3. The Secretary of the Board of Trustees is directed to file a certified copy of this ordinance with the County Clerk of Champaign County, Illinois.

This Ordinance is hereby passed by the affirmative vote, the "Ayes" and "Nays" being called, of a majority of the members of the Board of Trustees of the Champaign-Urbana Mass Transit District, at a duly called regular meeting of the said Board of Trustees on the 11th day of December, 2019.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

BY: _____
Chair, Board of Trustees

APPROVED by the Board of Trustees of the Champaign-Urbana Mass Transit District this 11th day of December, 2019.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

BY: _____
Secretary



To: Board of Trustees
From: Ryan Blackman, Software Development Manager
Date: December 11, 2019
Subject: Approval of Contract with INIT for Upgrade of Computer Aided Dispatch/Automatic Vehicle Location Servers

- A. Introduction** – The District is utilizing Debt Service funds from the FY 2020 Downstate Operating Assistance Program to upgrade our Computer Aided Dispatch/Automatic Vehicle Location (CAD/AVL) servers.
- B. Recommended Action:** Staff recommends authorization of the Managing Director to enter into a contract with INIT Innovations in Transportation Inc. (INIT) in the amount of \$148,260.00, pending IDOT concurrence.
- C. Summary:** MTD’s CAD/AVL system – comprised of approximately 20 virtual servers installed in FY 2015 – will be migrated to new virtual servers running Windows Server 2016. Additionally, all INIT software will be updated to the latest version. Because of the proprietary nature of this system, INIT is the only vendor equipped to do this work. An independent cost analysis was conducted, and the cost submitted by INIT is reasonable and in-line with what other transit agencies have paid.
- D. Background:** The CAD/AVL system is the backbone technology of MTD’s service. It provides dispatching functions to track and communicate with vehicles, route planning and scheduling tools, and passenger real-time information. The CAD/AVL system is currently hosted on Windows Server 2008 R2 servers. Microsoft will stop supporting Windows 2008 R2 on January 14, 2020. At this time, no new security vulnerabilities will be patched, and the servers will develop critical unpatched security vulnerabilities over time. With this upgrade servers will be able to remain patched until at least 2027.
- In addition to security considerations, this upgrade will provide the latest version of all INIT software. This includes several new dispatching, planning, and statistical features.
- E. Alternatives – advantages/disadvantages:** Authorizing the Managing Director to enter into a contract with INIT allows the District to purchase these software upgrades. If authorization is not provided, this would prevent the District from completing the project within the time period required by the Fiscal Year 2020 Downstate Operating Assistance Program (DOAP) budget and lead to major cyber security vulnerabilities in one of the District’s most critical system.
- F. Budget & Staffing Impacts:** This project will be funded with 65% (\$96,369) state funds through the Illinois Downstate Operating Assistance Program (DOAP) and 35% (\$51,891) local funds.



To: Board of Trustees
From: Jeremy Fenelon, Technology Services Manager
Date: December 11, 2019
Subject: Approval of Fiber Switch Upgrade Contract

- A. Introduction:** The District is utilizing Debt Service funds from the FY 2020 Downstate Operating Assistance Program to purchase, install, and configure five new fiber optic network switches.
- B. Recommended Action:** Staff recommends authorization of the Managing Director to enter into a contract with McNutt Consulting Services (MCS) in the amount of \$96,875.30, pending IDOT concurrence.
- C. Summary:** Five switches will be purchased, installed, and configured on campus and MTD properties. The fiber optic network is the backbone of the District's connectivity to all of our properties and information kiosks. The existing switches used for managing data, security cameras, and radio communication on the fiber rings are over 8 years old. These switches will reach the end of engineering support in April 2020. The District relies on this technology for service delivery, radio communications to our fleet, data communications to Illinois Terminal and real time information to our information kiosks.

Since installation, security and capabilities of networking equipment have grown significantly. The new switches will offer increased reliability, faster speeds, lower latency communications, and the ability to scale the system for future growth.

- D. Background:** The District determined it necessary to complete this project as a single source procurement. MCS is a local company that performs a great deal of Information Technology work for the District. The new switches are replacements of existing systems that were installed by and are actively maintained by MCS. The District's internal network will require an updated configuration to accommodate this project. The District's internal networks were also installed by and are maintained by MCS.

Because of the complexity of this deployment and MCS's existing knowledge of both the existing systems and MTD's overall technology operations, we feel it would be extremely difficult for another vendor to succeed with this project. It is critical to maintain the integrity of network. This requires a great deal of trust in the vendor that will be performing the new configuration. The District has worked with MCS for over 18 years building a strong and trusting relationship.

The cost submitted by MCS appears to be reasonable and in-line with comparable distributors. The cost is considered fair and reasonable based on a cost analysis comparing each line item to comparable distributors. The cost is also within the State funding amount for this line item.

- E. Alternatives – advantages/disadvantages:** Authorizing the Managing Director to enter into a contract with MCS allows the District to upgrade and replace the five fiber switches. If authorization is not provided, the switches will no longer receive engineering support beyond April 2020 and the District's network connectivity would be insufficient for daily operations.
- F. Budget & Staffing Impacts:** This project will be funded with 65% (\$62,968.95) state funds through the Illinois Downstate Operating Assistance Program (DOAP) and 35% (\$33,906.35) local funds.



DISADVANTAGED BUSINESS ENTERPRISE POLICY STATEMENT

Champaign-Urbana Mass Transit District


The Champaign-Urbana Mass Transit District (MTD) has established a Disadvantaged Business Enterprise (DBE) program in accordance with regulations of the U.S. Department of Transportation (DOT), 49 CFR Part 26. MTD has received Federal financial assistance from the Department of Transportation, and as a condition of receiving this assistance, MTD has signed an assurance that it will comply with 49 CFR Part 26.

It is the policy of MTD to ensure that DBEs, as defined in part 26, have an equal opportunity to receive and participate in DOT-assisted contracts. It is also our policy:

1. To ensure nondiscrimination in the award and administration of DOT-assisted contracts;
2. To create a level playing field on which DBEs can compete fairly for DOT-assisted contracts;
3. To ensure that the DBE Program is narrowly tailored in accordance with applicable law;
4. To ensure that only firms that fully meet 49 CFR Part 26 eligibility standards are permitted to participate as DBEs;
5. To help remove barriers to the participation of DBEs in DOT assisted contracts;
6. To promote the use of DBEs in all types of federally-assisted contracts and procurement activities;
7. To assist the development of firms that can compete successfully in the marketplace outside the DBE Program;

MTD's Grants & Governmental Affairs Director has been delegated as the DBE Liaison Officer. In that capacity, this individual is responsible for implementing all aspects of the DBE program. Implementation of the DBE program is accorded the same priority as compliance with all other legal obligations incurred by MTD in its financial assistance agreements with DOT.

MTD has disseminated this policy statement to the Board of Trustees and all of the components of our organization. This policy statement is published on MTD's public website (mtd.org) and is distributed to DBE and non-DBE communities that perform work for us on DOT-assisted contracts. Distribution is accomplished through email to contractors, the local Small Business Development Center, and other community organizations servicing the disadvantaged business community.


Karl P. Gnadt
Managing Director


Date